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All letters intended for publication in the SOLICITORS' JOURNAL must be authenticated by the name of the writer.

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Current Topics.

Solicitors as County Justices.

THE COUNCIL of the Law Society are to be congratulated on the passing during the recent session of Parliament of the Justice of the Peace (No. 2) Act, which contains a clause suggested by them for removing the disqualification of solicitors as county justices. This enables solicitors to be appointed as such justices although they practise in the county, and only precludes them from practising before the county or borough bench. We believe, also, that we are right in saying that the Solicitors Bill, promoted by the Council to enable the society, as Registrar of Solicitors, to refuse to issue certificates to solicitors who are undischarged bankrupts, has also become law.

Lord Justice Romer.

THERE IS, we are sorry to learn, a prospect of a vacancy in the Court of Appeal before the end of the approaching Long Vacation by the retirement of Lord Justice ROMER. The matter has become so far public property that we think there can be no impropriety in referring to it. No doubt the learned Lord Justice has well earned the right to retirement, but as he is in the full vigour of his mental endowments, it would be a great satisfaction to the profession if he could be brought to reconsider the intention which is imputed to him. At all events, we hope that, if he retires, it will only be to give his services as Lord of Appeal in the House of Lords. His loss in the Court of Appeal would be a heavy one, and it is not easy to see how it could be satisfactorily supplied.

Production of Original Affidavits on Appeal from Chambers.

THE Master of the Rolls, upon the hearing of an appeal from chambers, on the 11th of July, stated that the original affidavits were not in court, and that the rule of practice of the court was that it was a condition precedent to the hearing of an appeal from chambers that the original affidavits should be in court. The case accordingly stood over for a short time until the affidavits were produced. Again, on the 30th of July, in the case of two appeals from chambers, the original affidavits were not in court, and the Master of the Rolls again referred to the subject, and said that solicitors ought to know that they were bound, as a condition precedent to the hearing of such an

appeal, to have the original affidavits in court. The two appeals were, in the circumstances, allowed to proceed, the original affidavits being brought into court during the hearing, but at the same time, the Master of the Rolls gave warning that in future they would have to adjourn appeals, where the above rule was not complied with, at the cost of the solicitor.

The Long Vacation.

IT SEEMS probable that the present Long Vacation will be the last under the existing regulations. We believe that the balance both of judicial and professional opinion is in favour of a change in the direction of an earlier cessation of the Trinity sittings, and that there is also a great preponderance of opinion in both branches of the profession in favour of shortening the vacation. There would indeed, in our view, be little advantage in merely moving forward for a fortnight or so the beginning of a vacation of the accustomed length; the somewhat trying conditions under which men have had to work in August of this year are not likely to frequently occur, and what has been endured for generations might be continued without much inconvenience. But if, in addition to an earlier commencement, we could have a substantial shortening of the holiday, there would be a great advantage to suitors and members of the legal profession. Judges, counsel, and solicitors, fresh from their rambles, would devote themselves to their work during October (generally one of the best months of the year in London) with redoubled energy; arrears would be reduced, and work would be better done. We have strong hopes that, with the present Lord Chancellor to push forward a well-considered scheme, we may have next year a Long Vacation which, while reasonably long for ensuring the refreshment of judges and practitioners, will secure a substantial addition to the sittings of the Courts.

The Trade Disputes Bill.

THE TRADE Disputes Bill has been issued as amended in Committee of the House of Commons, and its further progress is likely to be one of the chief items in the business of the Autumn Session. Each of its four clauses disposes of some question which has been prominent in recent discussion and litigation. The first deals with civil liability for conspiracy. It was enacted by section 3 of the Conspiracy and Protection of Property Act, 1875, that "an agreement or combination by two or more persons to do or procure to be done any act in contemplation or furtherance of a trade dispute between employers and workmen shall not be indictable as a conspiracy if such act committed by one person would not be punishable as a crime." But this did not touch the question of liability for conspiracy in a civil action, and *Quinn v. Leatham* (50 W. R. 139; 1901, A. C. 495) suggested that such liability might assume the prominence which was formerly accorded to criminal liability. Apparently, however, the mere fact of conspiring should have no more effect in one forum than the other, and clause 1 of the Trade Disputes Bill adds to section 3 of the Act of 1875 the following new paragraph: "An act done in pursuance of an agreement or combination by two or more persons shall, if done in contemplation or furtherance of a trade dispute, not be actionable unless the act, if done without any such agreement or combination, would be actionable as a tort." Clause 2 deals with the question raised by *Lyons v. Wilkins* (47 W. R. 291; 1899, 1 Ch. 255), and proposes to legalize peaceful picketing. Picketing is in general terms forbidden by section 7 of the Act of 1875, which makes it an offence if any person, with a view to compel any other person to abstain from doing or to do any act which such other person has a legal right to do or abstain from doing, watches or besets the house or premises of such other person; but there is a proviso which authorizes the attending at or near such house or premises merely to obtain or communicate information. Picketing, however, exists not for the purpose of obtaining or communicating information, but for the purpose of influencing workmen who are at work upon the premises; and peaceable persuasion was held in *Lyons v. Wilkins* to be no excuse for conduct which, under the name of watching and besetting, was forbidden by the statute. Clause 2 expressly authorizes persons "to attend peaceably and in a reasonable manner at or near a house or place where a person resides or works or carries on

business or happens to be, if they so attend merely for the purpose of obtaining or communicating information or of persuading any person to work or abstain from working." Sir CHARLES DILKE's amendment to exempt picketing from the law of nuisance was defeated by a narrow majority, so that possibly even peaceful picketing will remain liable to be hit at under this head.

The Exemption of Trade Unions from Liability.

CLAUSE 3 of the Trade Disputes Bill carries very far the legalization of competition in trade which, as a general principle, was sanctioned by the *Mogul* case (40 W. R. 337; 1892, A. C. 25). It provides that "an act done by a person in contemplation or furtherance of a trade dispute shall not be actionable as a tort on the ground only that it induces some other person to break a contract of employment, or that it is an interference with the trade, business, or employment of some other person, or with the right of some other person to dispose of his capital or his labour as he wills." To explain the full effect of the clause it would be necessary to explore the reasoning to be found in the judgments in such famous cases as *Lumley v. Gye* (2 E. & B. 216), *Bowen v. Hall* (6 Q. B. D. 333), *Temperton v. Russell* (41 W. R. 565; 1893, 1 Q. B. 715), and the *Mogul* case. If it passes, all that has been said about interference with contracts and with obtaining contracts, and interference with the calling of another, will, so far as trade disputes are concerned, be obsolete. Still more important, perhaps, is clause 4, which is intended definitely to put an end to the liability of trade unions, and to prevent the recurrence of anything like the *Taff Vale* case (50 W. R. 44; 1901, A. C. 426), that famous Vacation exercise of Lord Justice FARWELL. The clause, as it stands in the amended Bill, runs: "An action against a trade union, or any branch thereof, whether of workmen or masters, or against any members or officials thereof on behalf of themselves and all other members of the trade union, for the recovery of damages for any tortious act alleged to have been committed by or on behalf of the trade union, shall not be entertained by any court." This renders superfluous any discussion of the separation of the provident fund of a trade union from its fighting fund, and it is interesting to refer to the comment made in the Trade Disputes Report upon such a proposal: "That vast and powerful institutions should be permanently licensed to apply the funds they possess to do wrong to others, and by that wrong inflict upon them damage, perhaps to the amount of many thousand pounds, and yet not be liable to make redress out of those funds, would be a state of things opposed to the very idea of law and order and justice." We must leave it, however, to the politician to reconcile such a statement with the present clause. The services which trade unions have rendered to workmen as a whole, and through them to the State, and the special reasons which may justify the claim for exemption from liability, are outside our province.

Covenants on Sales of Goodwills.

THE ORDINARY covenant which is entered into by the vendor of the goodwill of a business requires that, within the stipulated limits and for the stipulated period, he shall not, either alone or jointly with other persons, directly or indirectly, carry on or be engaged or concerned or interested in any business of the same nature as that which is sold. The wide scope of these words and the ramification of modern businesses, under which a man may be in some remote way connected with a succession of businesses which have relations amongst each other, make it difficult sometimes to say whether or no the covenant has been violated, and an instance of this occurred in the recent case of *William Cory & Son (Limited) v. Harrison* (1906, A. C. 274). The respondent HARRISON was, in 1896, carrying on the business of a coal merchant both as a home business and as an export business. In that year he sold the home business to the appellants WILLIAM CORY & SON, and covenanted that he would not, solely or jointly with any other person, either directly or indirectly, carry on or be engaged or concerned or interested in the coal trade in any part of Great Britain or Ireland. This left HARRISON with his export business, which, in 1898, he sold to a company J. & C. HARRISON (Limited), and received the purchase-money in

shares. That company in turn sold its business in 1901, and the purchase-money, which was a large sum, was payable by instalments over a considerable number of years. The purchasers commenced to carry on a home business as well as an export business, and thereupon the appellants alleged that HARRISON was committing a breach of his covenant, and claimed an injunction and damages. They have failed, however, successively before JOYCE, J., in the Court of Appeal, and in the House of Lords. HARRISON, it will be seen, had shares in, and was therefore, of course, interested in the business carried on by, the company who purchased from him; but they did not carry on the home business, and therefore, as far as they were concerned, there was no breach of covenant. And, as to the ultimate purchasers, HARRISON was on the footing of a creditor only, and was not, as such, interested in the business carried on by them within the meaning of the covenant. "Although," said Lord HALSBURY, C., "in a certain sense every creditor is interested in the solvency of his debtor, and in that sense there is an interest, that is not the sort of interest that is contemplated by this covenant." So even the extremely general words of the covenant have their limit.

Foreign Companies and Income Tax.

THE DECISION of the House of Lords in *De Beers Consolidated Mines v. Howe* (ante, p. 666), upholding the judgment of the Court of Appeal (1905, 2 K. B. 612), affirms the principle that a company which is controlled in this country is resident here for the purpose of paying income tax. Under section 2, Schedule D, of the Income Tax Act, 1853, the tax is imposed on the annual profits or gains arising to "any person residing in the United Kingdom from any profession, trade, employment, or vocation, whether the same shall be respectively carried on in the United Kingdom or elsewhere." In the case of a company "residence" has to be determined by a different test from that which applies in the case of an individual, and in *Cosena Sulphur Co. v. Nicholson* (20 W. R. 71, 1 Ex. D. 428) it was held that a company resided in this country when its general meetings were held here, and the directors exercised their powers here and controlled from this country the working of its foreign mines. And in *Goers & Co. v. Bell* (1904, 2 K. B. 136) it was held that this result was not affected by the fact that the company was registered abroad. There the company was registered at Pretoria to deal in and develop property in South Africa. But the head office was in London, where also the directors usually met, and where most matters of importance were usually decided. In the present case of *De Beers Consolidated Mines v. Howe* also the company was registered abroad, and it was contended in the House of Lords that this determined the "residence" of the company. But the contention did not prevail. A company, said the Lord Chancellor, cannot eat and sleep, but it can keep house and do business, and by these tests its place of residence is to be determined. Foreign registration no more determines residence in the case of a company than foreign nationality in the case of an individual. An individual who, by residing here, obtains the benefit of English Government, must contribute to its maintenance, and so must a company which is managed here. Otherwise, it was pointed out, it might have its chief seat of management and its centre of trading in England, under the protection of English law, and yet escape the appropriate taxation by the simple expedient of being registered abroad. A company resides for the purposes of income tax where its real business is carried on, and its real business is carried on where the central management and control are actually to be found. Upon the facts it was held that the De Beers Co. resided here, and hence its profits are liable to be taxed in this country. The nature of the case excludes the application of *Colquhoun v. Brooks* (38 W. R. 289, 14 App. Cas. 493), under which a person resident here who is interested in, but takes no part in the management of, a business carried on abroad, pays only on the profits which he actually receives in this country.

Compensation Under the Lands Clauses Act.

A LEARNED correspondent, referring to the decision in *Rex v. Mountford, Ex parte London United Tramways (Limited)*, which we discussed last week, says: In assessing compensation under

the Lands Clauses Act for property taken under compulsory powers, one of the most difficult matters is to decide how far compensation is payable for lands "injuriously affected." It seems to be well established by the decided cases that, where no property is taken, the owner of land which is depreciated in value by the existence and user of works authorized by Parliament on adjoining land has no right to compensation for the injurious affecting of his land. But if any property is taken, then the owner has a right to be compensated for the depreciation of his remaining property by the authorized user of the land taken. The chief authority for the first of these propositions is, of course, *Brand v. The Hammersmith Railway Co.* (18 W. R. 12, L. R. 4 H. L. 171), and for the second *Copper Essex v. Acton Local Board* (38 W. R. 209, 14 A. C. 153). Now in *Rex v. Mountford* the respondent was the owner of certain premises fronting on to a street along which the company had obtained powers by Act of Parliament to lay a tramway. It was, however, provided that such tramway should not be opened for traffic until the streets through which it was to pass had been widened to a certain width. Under this Act the tramway was constructed without in any way touching the respondent's land. By a subsequent Act power was given to the company to compulsorily acquire a portion of the forecourt of the respondent's premises in order to carry out the widening of the street, which it was necessary to effect before the tramway could be used. A sheriff's jury then awarded the respondent compensation under two heads—first, the value of the land actually taken and the depreciation of the remainder by severance; and second, the injurious affection of the land retained by the respondent by the company's legal user of the tramway. The company then took steps to get rid of this verdict by *certiorari* proceedings, and the High Court held that the jury had exceeded their jurisdiction in awarding compensation under the second head, and quashed the verdict. It will be seen at once that this case takes a position midway between the two older cases mentioned above. The respondent's land was taken, but not directly for the purposes of the company; and on no part of the land taken was the tramway laid, neither was any of the land taken retained by the company. It is clear that the tramway might have been authorized where it is without the respondent having any right to compensation for the injurious affection of his property by the passing of the trams. His land was taken to widen the street; and possibly this object might have been attained by taking some of his opposite neighbour's land instead of his, the tramway being in the same place. If this had been done, he would have suffered just as much from the user of the tramway, but would have been deprived of none of his property. On the whole, it is probable that the decision of the court is right; but no one can doubt that the point is by no means clear, and it would be rash to prophesy with any confidence how the House of Lords will deal with it, if it ever reaches that tribunal.

Liability for Costs of Formation of a Company.

THE DECISION of the Court of Appeal in *Re English and Colonial Produce Co. (Limited)* (ante, p. 595) disposes of the doctrine that a company will render itself liable in equity for work done prior to its formation if it adopts and obtains the advantage of the work. The doctrine was apparently laid down in clear terms by MELLISH, L.J., in delivering the judgment of the Court of Appeal in *Re Hereford, &c., Engineering Co.* (2 Ch. D. 621). There WALTER, an accountant, and HEAD, a solicitor, had performed services in getting up and registering the company, and in the winding up they claimed payment for these services. MELLISH, L.J., pointed out that they had no legal ground for maintaining an action against the company, because the company was not in existence at the time when the services were performed, and though the articles of association gave the directors authority to pay the costs, these did not constitute a contract to pay them as between the company and HEAD and WALTER. "We think, however," he continued, "that if the company can properly be considered to have adopted and derived benefit from these services, they would in equity be bound to pay for them, and Mr. HEAD and Mr. WALTER would be entitled to prove for them." In fact, however, the company had a defence to the claim on the ground of fraudulent conceal-

ment, and possibly the nature of the claim was not scanned so carefully as it otherwise would have been. The contention that a company was bound to pay for services of which it had had the benefit was put forward and was rejected in *Re Rotherham Alum Co.* (28 Ch. D. 103), at any rate where the work had been done on the retainer of individuals, to whom, therefore, the persons performing the services would be entitled to look for payment. The case was distinguished from *Re Hereford, &c., Engineering Co.* (*supra*) upon the ground that there the services were not done on the retainer of any other person who was liable to pay for them. But the present case of *Re English and Colonial Produce Co. (Limited)* goes further and deprives the dictum of MELLISH, L.J., of all authority. Here also, as in *Re Rotherham Alum Co.*, the claimants, who were the solicitors who had acted in the formation and registration of the company, had been retained by individuals, and it was held that they must look for payment to these individuals alone. But, apart from this circumstance, VAUGHAN WILLIAMS, L.J., disclaimed altogether the doctrine of the company's equitable liability propounded in *Re Hereford, &c., Engineering Co.* He pointed out that that doctrine had never been actually applied, and that there was no binding authority for the proposition that because a company took the benefit of work done under a contract it could be held liable for expenses incurred before its formation. The obvious moral is that solicitors who act in the formation of a company should make it quite clear that the promoters are under personal liability for their costs.

How Far Ancient Lights are Affected by Rebuilding the Premises.

HOUSES HAVE been recently demolished in the principal thoroughfares of London for the purpose of erecting blocks of residential flats on the vacant ground, and questions have arisen as to how far the ancient lights are preserved for the benefit of the new buildings. It cannot, of course, be supposed that the new lights will exactly coincide with those which formerly existed. How far the owner of an easement of lighting can alter his windows and still claim protection for the new as substitutes for the old, cannot be said to be quite clear in law. It has been thought that the easement acquired by an old house pulled down belongs to the new house, and can be retained beyond dispute by the simple expedient of making some of the new windows overlap the spaces formerly occupied by the old ones; drawings of the old windows having been preserved. It may be that the new building is entirely different in character from the old building, and is lighted by windows of an entirely different kind. But if the new windows occupy positions where they would receive a considerable portion of the light which went into the old windows, it cannot, we think, be presumed that there is any intention on the part of the building owner to abandon the light which he formerly had. In a case which was recently heard before Mr. Justice WARRINGTON, the purchaser of Cambridge House, at the corner of Park-lane, who was erecting a large block of flats on the site of the mansion, applied for an injunction to restrain the owner of the premises opposite from building so as to interfere with the light enjoyed by the windows of the ancient part of the premises. The learned judge gave judgment for the defendants. We have not seen any full report of the case, but it might easily have raised questions of novelty and interest.

Commission on Sales as Wages.

COMMERCIAL TRAVELLERS should notice a decision of BIGHAM, J., in *Re Klein, Ex parte Goodwin* (*ante*, p. 577), which is of considerable importance to them. Probably nearly all commercial travellers are paid partly by fixed payments and partly by commission. In this case a traveller had been in the employment of the bankrupt, and was paid £2 a week and a commission on all business done for his employer. He usually drew £2 10s. each week, and allowed the rest of his commission to accumulate until he wanted it. At the date of the receiving order against the employer, there was owing to the traveller in respect of commission a sum of about £24 which had accumulated within the preceding four months. For this sum he proved in the bankruptcy, and claimed that it should be paid to him in full as a preferential debt. It is provided by the Preferential

Payments in Bankruptcy Act, 1888, that there shall be paid in priority to other debts (*inter alia*) the wages or salary of any clerk or servant in respect of services rendered to the bankrupt during four months before the date of the receiving order, not exceeding £50. The trustee refused to treat this commission as coming under the head of "wages or salary." The judge, however, decided in favour of the creditor. A contrary decision would have involved great hardship. It is essential in many occupations that remuneration should depend more or less on industry and success. When a workman in a factory is paid by the piece, such payments are wages. Now, in the case of travellers it is almost necessary to make remuneration depend on success. Otherwise, the employer would have no hold on his servant, who might idle his time away in distant towns safe from any sort of supervision. To obviate such mischief, the traveller is paid a commission on the orders he obtains, and in principle such payments are similar to payments by piecework. A traveller in the exclusive service of one firm is clearly the servant of that firm; and if he is paid partly by weekly wages and partly by commission, it is not easy to see why this commission is not to be regarded as salary in respect of services rendered.

Revocation of Licence to Enter Premises.

A CHARGE of assault heard by one of the metropolitan police magistrates was founded upon the fact that the complainant, a French lady, had received notice to leave the premises of a philanthropic institution in which she had been received as a guest, and, having declined to leave, was forcibly put out by those who had the management of the institution. It is obvious to anyone acquainted with the elementary principles of law that in a similar dispute the only remedy of the licensee whose licence has been revoked is to have recourse to legal proceedings, but the opinion appears to prevail that the licence has really conferred an estate; that possession is nine points of the law, and that something is gained by a firm refusal to recognize the revocation of the licence. Cases will be remembered where gentlemen, after the passing of a resolution expelling them from a club, have endeavoured to force their way into the clubhouse instead of resorting to the peaceful remedy of an injunction. Members of Parliament have acted in a similar manner in defiance of the resolution of a majority of the House and the order of the Speaker. We have often thought that something might be gained if an inspector of police were authorized to superintend the eviction of persons from premises which they do not appear to occupy as tenants, leaving them full liberty to enforce their rights in a court of law.

"Many years ago at the Exeter Assizes," says a writer in *Notes and Queries*, "a witness had been describing something that had happened on the high road, and, being pressed for further details, replied, 'I couldn't see no more'n what I've said, because the "pillum" did vlee me.' 'Pillum?' exclaimed his lordship to the examining counsel, 'why, what is "pillum"?' 'Really, my lord, I don't know.' Then—to the witness: 'Tell his lordship what you mean by "pillum." 'Oh, m'Lard, m'Lard. Why, everyone do know what "pillum" is.' 'But, my good man,' his lordship said, 'I don't know what "pillum" is, and I must ask you to explain to me.' At last the witness gasped out, 'Look'ee here, m'Lard. Sir, you do know what muck is, don't 'ee?' 'Yes,' his lordship replied, 'I think I know what muck is.' 'Well, then,' jerked out the witness, much relieved, 'when muck do drowy, that there's "pillum."'"

Mr. Justice Grantham, after spending the week-end at Harrogate, left there on Monday morning for Leeds in order to resume business there at 11 o'clock. It was, however, ten minutes to 12 when he reached the court. Apologizing for having detained the court, he said there was not only the delay natural, he supposed, to Bank Holiday, but also an example of the dangers which were caused by people throwing things out of carriage windows. As they were coming along from Ripon someone in a passing train threw a bottle out of a window which just caught the edge of the window of the carriage in which he was travelling. A piece of the glass struck him in the face. Shortly afterwards the glass of the lamp burst. To these combined misfortunes another was added. As the learned judge said: "We thought we ought to find out who threw the thing out of the other train, and pulled the alarm signal. I need hardly tell you that the alarm signal would not work. We pulled the chain right down. The train stopped afterwards, and at Arthington Viaduct the guard came and saw our carriage strewn with glass, and, there being no glass on the lamp, the gas went on burning until the wind blew it out. Then he could not turn that off, and there was an escape of gas to add to the perils of the journey."

Payments to Trustees of Deeds of Assignment.

THE decision of the Court of Appeal in *Davis v. Petrie* (*Times*, 6th inst.) emphasizes the rule, clearly deducible from the provisions of the Bankruptcy Act, 1883, that no payment should be made to the trustee of a deed of assignment until his title has been validated by the lapse of three months without a receivership order being made against the debtor; but the case shews that the rule may be very unjust in practice, and it is unfortunate that a different result was not found possible. The sections upon which it is based are well known. Under section 43 the bankruptcy of a debtor is to be deemed to relate back to, and to commence at, the time of the act of bankruptcy being committed on which a receiving order is made against him, or if there are several acts of bankruptcy it relates back to the first committed within three months before the date of the presentation of the bankruptcy petition; and this date consequently fixes the time at which the trustee's title to all the debtor's property accrues. Now, an assignment by the debtor of his property to a trustee for the benefit of his creditors generally is itself an act of bankruptcy, and is available by any creditor for three months as a ground for a bankruptcy petition; so that if such a petition is presented within that period and a receiving order is made, the deed is necessarily upset, and any transaction under it, unless specially protected, is void. Such special protection must be sought, if anywhere, in section 49, which enacts that nothing in the Act shall invalidate (*inter alia*) any payment to the bankrupt—which presumably would include a payment to the trustee as his assignee—provided that the payment takes place before the date of the receiving order, and that the person by whom it is made has not at the time of payment notice of any available act of bankruptcy committed by the bankrupt. But this second requirement cannot from the nature of the case be complied with. The trustee of the deed of assignment, in making his claim to receive debts due to the debtor, gives notice of the act of bankruptcy committed by the execution of the deed, and his claim is on its face defective until the necessary three months have elapsed without bankruptcy supervening. Hence a debtor of the bankrupt who pays the trustee during this interval pays at his own risk.

This was the decision of the Divisional Court and the Court of Appeal in *Davis v. Petrie* (*supra*). On the 5th of June, 1903, one WATSON executed a deed whereby he assigned all his property to AFFORD for the benefit of all his creditors. The defendant, Mrs. PETRIE, was at that time indebted to WATSON, who was a builder, in the sum of £21 for work done for her by him. On the 6th of June AFFORD by letter informed her that he had been appointed trustee of the deed of assignment and required payment of the £21. She paid him the amount on the 12th of June. AFFORD received other sums under the deed, amounting altogether to about £500, and made certain payments. A petition was presented against WATSON alleging the execution of the deed of assignment as an act of bankruptcy, and a receiving order was made on the 20th of August. This was followed by an adjudication of bankruptcy on the 9th of September. The official receiver, acting as the trustee in bankruptcy, asked AFFORD for an account and payment of money in his hands, and the latter on the 3rd of September sent him £100. Apparently this was all that was paid over by AFFORD, and DAVIS, who was afterwards appointed trustee in the bankruptcy, claimed that the £100 did not include the £21 paid by the defendant, and, upon the ground that payment to the trustee under the deed of assignment was not a good discharge of the debt, he commenced the action to recover the £21.

For the reasons given above, the claim was apparently well grounded. The judge of the Brompton County Court, however, gave judgment for Mrs. PETRIE. He admitted that the literal construction of the Bankruptcy Act, 1883, was in favour of the plaintiff, but the argument *ad inconvenientiam* was strongly against him, and the judge—why do the reports carefully suppress his name?—held that, although the deed of assignment was nullified by the occurrence of the bankruptcy within three months, yet the nullification was impliedly subject to an exception of acts

rightly done under it. But the Divisional Court and the Court of Appeal have found no reason in the Act for this exception. It was urged in the Divisional Court that, if the trustee of the deed of assignment had sued the defendant for the £21, there would have been no answer to the claim; and that until the deed was avoided, the trustee acting under it for the general body of creditors could properly sue. But to this the court replied that the trustee had a title which would *ex hypothesi* come to an end if an act of bankruptcy took place, and the deed was itself an act of bankruptcy. Any action, therefore, brought by the trustee within the three months would have been met by the defence that his title was not complete.

In the Court of Appeal no attempt seems to have been made to contest the obvious construction of the Bankruptcy Act, but it was contended that the trustee in bankruptcy had by election limited himself to his remedies against the trustee of the deed of assignment. He might either, it was said, treat the trustee under the deed as his agent to collect the debts, and call upon him to account for the moneys collected, in which case he would affirm the deed; or, if he elected to treat the deed as void, he might treat the trustee under it as a trespasser, and claim as damages an account of the value of the property which he had converted. The argument is founded upon *Ex parte Vaughan* (14 Q. B. D. 25). In that case, as in the present, a deed of assignment had been followed by bankruptcy, and the official receiver claimed from the trustee under the deed of assignment certain moneys which he had received. The trustee claimed to deduct his expenses of carrying on the bankrupt's business. The court put it to the official receiver that he must treat the trustee either as his agent or as a trespasser. "If," said STEPHEN, J., "you choose to accept him as your agent, you will be entitled to an account of the carrying on of the business, and the profit which he has made, or ought to have made. If, on the other hand, you treat him as a trespasser, and claim reparation for the wrong he has done you, I think you can only have compensation for that of which he took wrongful possession." The official receiver elected to treat the trustee as a trespasser and consequently he was liable only for compensation as just stated.

In the present case it was alleged that the trustee in bankruptcy, by calling on the trustee under the deed of assignment for an account, and accepting from him £100, had elected to treat the trustee under the deed as his agent, and was consequently debarred from questioning the validity of the payment made by the defendant to such agent. The allegation suggested a plausible way of meeting the difficulty raised by the case, but the Court of Appeal would not allow that the receipt by the trustee in bankruptcy of a sum on account was an election by him to adopt the entire transaction so as to constitute the trustee of the deed his agent in respect of all moneys received. The doctrine of election, said VAUGHAN WILLIAMS, L.J., applied as between two persons, one of whom had elected to act upon one of two alternative views of his rights, and in such a case he could not as against the other person, or any one claiming under him, recur to the inconsistent alternative view of his rights. But when dealing with a third person, as in the present case, who was no party to the election, it was a question of fact, aye or no, was the trustee under the deed the agent of the trustee in bankruptcy, and the mere fact that the trustee in bankruptcy had elected to adopt one part of the transaction by taking over certain money collected and acquired by the trustee under the deed for the estate, and treating it as part of the bankrupt's estate, did not affect the right of the trustee in bankruptcy as against third parties who had nothing to say to it.

In point of fact, the trustee of the deed was not the agent of the trustee in bankruptcy, nor was it shewn that the £100 which was paid over included the £21 paid by the defendant, or any part of it. Hence the result remained that the defendant had paid the £21 to a person who was not entitled to receive it, and she was liable to pay the amount over again to the trustee in bankruptcy. But while this is inevitable, having regard to the provisions of the Bankruptcy Act, 1883, it may be suggested that the Act ought to be amended so as to prevent a recurrence of similar injustice. A deed of assignment is perfectly legal, and is a recognized mode by which debtors may arrange their affairs without causing their creditors to incur the

expense of bankruptcy proceedings. The trustee under the deed has a *prima facie* title which should protect all transactions properly done under it, at any rate up to a certain limit. It cannot be expected that every debtor for a small amount who is called upon to pay by the trustee under such a deed will incur the expense of taking legal advice and having inquiries made as to the trustee's title. If it would be going too far to validate all payments made to the trustee, yet the Legislature might not unreasonably provide that sums up to £50 might be paid to a trustee under a deed of assignment without the person paying being under liability to pay the debt over again.

The American Copyright Bill and the Australian Copyright Act.

With the July number of the *Author* there are printed, as supplements, the American Copyright Bill "to amend and consolidate the Acts respecting copyright," and the Australian Commonwealth "Copyright Act, 1905," which was assented to (in Australia) on the 21st of December, 1905, and commences "on a day to be fixed by proclamation." As regards this Australian Act, there is also printed a letter from the Colonial Office by which it appears that the King "will not be advised to exercise his powers of disallowance with respect to the Commonwealth Copyright Act, 1905." It is believed that the proclamation by the Governor-General, necessary to bring the Act into operation, has not yet been made.

Whether the American Bill eventually undergoes amendment or not before it becomes law, it will certainly be a convenient statement of the United States statute law on the subject, for, by section 64, "all Acts and parts of Acts inconsistent herewith are hereby repealed, save and except section 4966 of the Revised Statutes, the provisions of which are hereby confirmed and continued in force." The unrepealed enactment relates to public representations infringing musical or dramatic copyright. There seems to be no chance of any relaxation of the present rule by which copyright can only be acquired in the United States for a British author if the book is actually printed within the territorial limits of the United States.

The Australian Act is of interest to authors and lawyers in the United Kingdom for two reasons. In the first place, the passing of a Commonwealth Copyright Act is a distinct step towards unification of copyright law within the empire; in the next place, the Act itself is extremely well drafted, and may serve as an example to our powers that be and a model for our draftsmen.

Just as Canada now legislates on the subject of copyright for the whole Dominion, and thereby makes negotiation and reciprocal action between the Dominion and other parts of the empire easier, so for the future the whole of the Commonwealth of Australia will form, for the purpose of this negotiation and reciprocal action, a single unit. The scheme of the Commonwealth Act is, however, to leave the State Copyright Acts as these were at the time of the Commonwealth Act coming into operation, so that the State Acts cannot be wholly disregarded until all rights now enjoyed under them shall have expired by effluxion of time (section 8). The administration of the State Acts may be, but need not be, taken over by the Commonwealth Government (section 12); it is impossible to say whether this provision will be carried into effect. But the practical importance of the State Copyright Acts is almost certain to diminish rapidly, for under Part VI. (sections 62, 63), the owner of copyright under a State Act can at once obtain the benefit of the Commonwealth Act by registering under the Commonwealth Act; in a similar manner the owner of any other copyright—including international copyright—may register in the Commonwealth. "Pirated" books are defined as the "reproduction" of books "without the authority of the owner of the copyright," and the importation of pirated books is expressly forbidden (sections 50, 61). The provisions of the Commonwealth Customs Act, 1901, as to prohibited imports (section 52), are also expressly made applicable to pirated books, &c. (section 61). No attempt has been made to follow the example of Canada

with respect to the Fisher Act, passed in 1900 (63 & 64 Vict. c. 25), by which importation of books (even if printed in another part of British dominions outside the United Kingdom) is prohibited where a licence to reproduce the book in Canada has been granted. Nevertheless, in view of the analogy between Canada and Australia with respect to the plenary powers of legislation conferred, upon the occasion of the Provinces in the one case, and the States in the other, becoming federated, it is quite possible that serious questions may be raised as to the competency and effect of Australian legislation on copyright, such as have already been raised in the case of Canadian legislation. An example of this will be found in *Imperial Book Co. v. Black* (1905, 21 T. L. R. 540), where the Canadian Acts and decisions are referred to.

So far, however, the Australian Act does not seem to require that any alteration should be made in the following statement, taken from MacGillivray on Copyright, at p. 190: "The result of the various enactments with reference to the colonies is that, as regards copying, every book first published in any part of the British dominions is protected in every other part of the British dominions. . . . As to importation of copies, the result is not so simple"; and the peculiar position of Canada is then noticed, and it is pointed out that in a few colonies foreign reprints can still be imported.

Possibly, when the federation of South Africa is accomplished, and the number of legislative units to be settled with is diminished, a serious attempt will be made to bring into existence a single code of copyright law for the whole empire. Even before another federation is brought into existence, the next colonial conference may be expected to help the work on. Colonial authors would derive quite as much, if not more, benefit than would the English reader, from the establishment of a central copyright office in London.

Turning now to the drafting of the new Australian Act, its neatly turned sentences and orderly arrangement form a pleasing contrast to the ill-drawn Copyright Act, 1842. There is little attempt at any real alteration in the law—one instance is the absence of any provision for compelling delivery of copies if the author does not choose to register—but many doubtful questions are settled by the plain words of the Act which have only been elucidated from the Act of 1842 by judicial decision; whilst in other cases the Act plainly enacts what is even now a matter of doubt. Section 13 (Copyright in Books) is as follows: "(1) The copyright in a book means the exclusive right to do, or authorize another person to do, all or any of the following things in respect of it:

- "(a) To make copies of it;
- "(b) To abridge it;
- "(c) To translate it;

"(d) In the case of a dramatic work, to convert it into a novel or other non-dramatic work;

"(e) In the case of a novel or other non-dramatic work, to convert it into a dramatic work; and

"(f) In the case of a musical work, to make any new adaptation, transposition, arrangement, or setting of it, or of any part of it, in any notation.

"(2) Copyright shall subsist in every book, whether the author is a British subject or not, which has been printed from type set up in Australia, or from plates or negatives made in Australia, in cases where type is not necessarily used, and has after the commencement of this Act been published in Australia, before or simultaneously with its first publication elsewhere."

The criticism on section 18 of the Copyright Act, 1942 (relating to encyclopædias, magazine articles, &c.), in Copinger on Copyright (4th ed.), 99, is: "This is an exceedingly ill-drafted and puzzling section, and many difficult questions arise as to its construction." The subject is dealt with in sections 21 to 23 of the Australian Act, of which it will be sufficient to quote section 23 ("Copyright in articles published in periodicals without valuable consideration"): "The author of any article contributed without valuable consideration to, and first published in, a periodical, shall be entitled to copyright in the article as a separate work." The distinction between copyright and ownership of the book or work of art is plainly laid down, as, for instance, section 43 is: "The copyright in an artistic work and the ownership of the artistic work shall be deemed to be distinct

properties for the purposes of ownership, assignment, licence, transmission, and all other purposes." These quotations will serve to show the style of the draftsman-ship of the Australian Act.

Reviews.

Landlord and Tenant.

OUTLINE OF THE LAW OF LANDLORD AND TENANT: SIX LECTURES DELIVERED AT THE REQUEST OF THE COUNCIL OF LEGAL EDUCATION. By EDGAR FOA, Barrister-at-Law. William Clowes & Sons (Limited).

Mr. Foa is known as an authority on the law of Landlord and Tenant from his very complete and able book on the subject, and in the present set of lectures he has given a concise exposition of this important branch of the law. Most prominent, perhaps, of recent cases on the subject is *Walsh v. Lonsdale* (21 Ch. D. 9), which completely altered the legal effect of an agreement for a lease, and Mr. Foa has some interesting remarks to make upon this case, and also upon *Foster v. Reeves* (1892, 2 Q. B. 255), which placed an important limitation upon its effect. He suggests that, having regard to section 89 of the Judicature Act, 1873, which enables inferior courts to grant in all causes within their jurisdiction, full equitable relief, there was really no need to exclude *Walsh v. Lonsdale* from county court claims for rent within that jurisdiction, even though the property exceeded £500 in value. The frequent references in his pages to quite recent cases—such as *Re Nisbet and Potts' Contract* (54 W. R. 286) on restrictive covenants, and *Stuart v. Joy* (1904, 1 K. B. 382) on the continued liability of the lessor on his covenants after he has parted with the reversion, show that the courts are busy with the adjustment of the legal relations arising out of leases, and the student can only keep himself up to date by continual attention. Practitioners, too, will have their knowledge usefully revived and supplemented by a perusal of Mr. Foa's lectures.

Solicitors' Book-keeping.

BOOK-KEEPING FOR SOLICITORS: WITH A SPECIMEN SET OF BOOKS. By L. WHITTEM HAWKINS, Chartered Accountant. Henry Good & Son.

The multiplicity of a solicitor's receipts and payments, and the variety of the matters with which he has to deal, make correct book-keeping a matter of vital importance, and the whole subject is dealt with by Mr. Hawkins with admirable lucidity. Valuable features of the book are the forms of account which illustrate the text, and the specimen set of books which are ingeniously inserted at the end so as to open out and enable the reader to follow them while keeping the text before him. The first part of the book explains in order the different books which should be kept, and concludes with an explanation and criticism of the Dual Account system, or the separation of solicitors and clients' money. It is interesting to note Mr. Hawkins' comment on the system. "While," he says, "there is no doubt that this course has much to recommend it, it is open to the objection that, when strictly applied to every transaction, however trifling in amount, it gives rise to complications, and that the system is very likely to break down unless a skilled book-keeper is in charge of the books or available for reference when knotty points arise. Thus, while professional accountants urge the desirability of the Dual Account system, solicitors for the most part do not adopt it, simply because of the book-keeping difficulties and additional entries to which it gives rise." But notwithstanding objections, it has obvious advantages in enabling the solicitor to know at any moment how he stands with regard to clients' moneys, and naturally Mr. Hawkins strongly urges the separation of trust funds. The chapter in which he discusses the mode of keeping and adjusting the two separated accounts should prove interesting and valuable to solicitors.

Books of the Week.

The Companies Act, 1862 to 1900. Table A (Revised 1906): Being the Regulations for the Management of a Company Limited by Shares published in the *London Gazette* of the 31st of July, 1906, in Pursuance of the Power Conferred on the Board of Trade by Section 71 of the Companies Act, 1862, with Preface by F. GORE-BROWNE, M.A., K.C., and Introduction, Notes, and Comments by D. G. HEMMANT, B.A., Barrister-at-Law. Jordan & Sons (Limited).

The Law Magazine and Review: A Quarterly Review of Jurisprudence, August, 1906. Jordan & Sons (Limited).

A Handbook of Legal Medicine. Intended for the Use of the Legal Profession. By WILLIAM SELLERS, M.D. (Lond.), Barrister at-Law. Manchester: At the University Press.

Correspondence.

Appeal to the Local Government Board under Section 268 of the Public Health Act, 1875.

[To the Editor of the Solicitors' Journal.]

Sir,—A rural district council obtained authority from the Local Government Board to set in action the provisions of the Public Health Act, calling on the frontagers to a road to make up the road, pave, drain, &c., and in the usual way the council served notices requiring this to be done, and on default by the owners, had the works done and gave the proper notices requiring the owners to pay for the costs of the road, according to the frontages.

There always had been an existing highway, but the owners on either side had added to this highway a strip of land at each side, thus widening it, and there is no doubt that under the decisions this old highway became a new street for the purpose of rendering the owners liable for making it up, anyhow as to a certain proportion.

On inquiring as to how the final apportionment had been made up and charged on owners of considerable property in the road (the amount apportioned on them being over £900), the owners were informed that the district council had charged the whole of the expenses to the different frontagers, and had not charged any portion of the expenses to the district council in respect of the portion of the road which was acknowledged to be an old highway. This being the case, the owners in question appealed to the Local Government Board, forwarding a memorial in the usual way, pointing out the facts and asking that the district council should be ordered to pay that portion of making up of the road attributable to the old highway. If this had been acceded to, the amount assessed on the owners would have been reduced by a sum of between £200 and £300.

The Local Government Board purported to decide the point without disclosing to the owners who presented the memorial what case the district council had made out against such memorial, or what had been stated by the district council. This course on the part of the Local Government Board is utterly opposed to all the decisions of the High Court of Justice, and is most unfair to the memorialists.

A copy of the correspondence which has passed on this matter between the solicitor to the owners and the Local Government Board is sent herewith, omitting the names.

W.

The following is the correspondence referred to:

Copy letter from Local Government Board to Owners' Solicitor.

3rd May, 1906.

Sir,—I am directed by the Local Government Board to forward to you the enclosed copies of the order which they have issued for determining an appeal made by against the decision of the Rural District Council of in the matter of the execution of certain works of street improvement in the rural district.—I am, Sir, your obedient servant, (Signed) J. S. DAVY, Assistant Secretary.

Copy letter from the Solicitor to the Secretary, Local Government Board.

7th May, 1906.

Sir,—I beg to acknowledge receipt of your letter of the 3rd instant with two copies of the order which the Local Government Board have issued for determining the appeal made by against the decision of the Rural District Council of in the matter of the execution of certain works of street improvement.

As I had heard nothing from your board subsequent to my communication of the 20th of October last acknowledging the receipt of the copy notice from the clerk to the district council demanding payment, against which the appeal was made, I at once communicated with the clerk to ascertain whether he had been in communication with your board on the matter, and I am very much astonished to find from him that he had forwarded to the Board of Trade his answer to the memorial, but no copy of this answer or of the case of the district council has been sent to me, either by the clerk or by your board, nor have I been informed that any such answer had been made. The district council had a full copy of my case before them, and indeed, in your letter to me of the 13th of September last you state: "I am also to inquire whether a copy of the memorial has been forwarded to the district council," implying, of course, that the district council should have a copy of such memorial. The legal adviser of should, of course, have had a copy of the reply made by the district council to such memorial, and I must ask you to be good enough to supply me with a copy of this document, and to re-open the appeal if, on perusing such document, it may be considered that a further statement should be made by the person appealing.—I am, Sir, your obedient servant,

Copy letter from Secretary, Local Government Board.

21st May, 1906.

Sir,—I am directed by the Local Government Board to advert to your letter of the 7th instant, in reference to the above matter, and to point out that, by section 268 of the Public Health Act, 1875, it is a statutory

requirement that a copy of the memorial should be forwarded to the local authority.

The board do not consider that any useful purpose would be served by now sending you a copy of the observations of the rural district council upon the memorial, as the board could not undertake to re-open the appeal, or to reconsider their decision, which was arrived at after careful consideration of the whole matter.—I am, Sir, your obedient servant,
(Signed) NOEL T. KERSHAW, Assistant Secretary.

Copy letter to Local Government Board.

24th May, 1906.

Sir,—I duly received your letter of the 21st inst., and, with all due deference I beg to submit that the Local Government Board, in giving their decision before completing the judicial inquiry they had before them, have been acting illegally, and not in accordance with their powers under the Public Health Act of 1875.

To shew that this is so, I need only refer to the case of *Fenarth Local Board v. Local Government Board* (reported in L. R. 10 Q. B. D. 309). This was a decision of the Court of Appeal, which laid down that, in acting as an appeal authority under section 268 of the Public Health Act of 1875, the Local Government Board are acting as a judicial authority, and are bound to communicate the answer of the sanitary board against which the complaint is made, and to give the memorialist an opportunity of answering that reply. (See the judgment of Lord Justice Brett at the bottom of p. 321 and top of p. 322, wherein he says: "But that they are bound to let the party who presented the memorial know what is the answer of the particular sanitary board against which he had complained, and to give him an opportunity of answering their answer to him, is to my mind obvious.")

After this very clear statement of the law, I need not, I think, refer to other authorities which have carried the right of reply, if possible, further. It is evident that my client is entitled to be supplied with a copy of the answer of the rural district council to the memorial, and if on considering that it is thought that injustice has been done, to call upon your board to reconsider their decision.

I shall be glad to hear from you as early as possible on this matter, which you will see is of extreme importance.—I am, Sir, your obedient servant,

Copy letter from Local Government Board.

11th June, 1906.

Sir,—I am directed by the Local Government Board to advert to your letter of the 24th ultimo, and in reply to state that they are not prepared to discuss with you the points which you raise with regard to the legality of their procedure in this case. Nor are they prepared to take any action in the direction which you appear to indicate.—I am, Sir, your obedient servant,
(Signed) NOEL T. KERSHAW, Assistant Secretary.

New Orders, &c.

Regulations as to the Summons and Order Department of the Central Office, Supreme Court of Judicature.

1. The officer issuing the first summons in an action shall stamp it with the name of the master in whose division and on whose day it is returnable as being the master to whom the action is assigned, and no subsequent summons or notice shall be issued in such action without being stamped with the name of such master.
2. Every summons, notice, or other document on which any order required by the Rules of Court to be drawn up, has been indorsed by a judge or a master shall be forthwith lodged in the Summons and Order Department by the party or solicitor having the custody of such summons, notice, or other document.
3. If any party or solicitor having the custody of a summons, notice, or other document on which an order required by the Rules of Court to be drawn up is indorsed does not lodge it forthwith after such indorsement has been made, any person affected by the order may by written notice call upon such party or solicitor to lodge in the office or hand to him the said summons, notice, or document within two days, and upon its being lodged or handed to him may draw up the order.
4. If the party or solicitor to whom such notice is given does not comply with it, the person giving the notice may apply by summons for delivery up of the summons, notice, or other document to him and the costs of such application.
5. If a party or solicitor who has filed a summons, notice, or document on which is indorsed any order required by Rules of Court to be drawn up does not draw it up within four days after it has been made, any person affected by it may draw it up.
6. Where any order is drawn up in the office a copy of it shall be made in the office and filed.
7. Where any order is drawn up by any party or solicitor such party or solicitor shall lodge a copy of it in the office for filing, and no order shall be passed or issued until such copy shall have been lodged.
8. Where any order is drawn up in the office, the officer drawing it up, and where it is drawn up by a party or solicitor, the officer

passing it shall initial the original order and the copy of it which is filed.

9. Notice shall be given to the judgment office by the officer who draws up or passes the same of all orders which affect an action or matter either by dismissal or unconditional stay and of any other orders which a judge or master may direct to be so notified, and a note of all such orders shall be made in the cause book.

10. The date on which every affidavit is sworn shall be indorsed in writing on the affidavit before it is used or filed.

(These regulations came into operation on the 7th day of August, 1906.)

Cases of the Week.

Court of Appeal.

Re AN ARBITRATION BETWEEN CROASDELL AND CAMMELL, LAIRD, & CO. (LIM.). No. 1. 31st July.

PRACTICE—APPEAL—INTERLOCUTORY OR FINAL ORDER—MOTION TO SET ASIDE AWARD—R.S.C. LVIII. 3, 15.

Application to transfer an appeal from the final to the interlocutory list. A contract in writing between Croasdel and Cammell, Laird, & Co. contained a clause that all disputes arising under the contract should be referred to arbitration. Disputes having arisen under the contract, an arbitrator was appointed, and he made his award in the form of a special case, which was set down for hearing. Before the special case came on to be heard, Cammell, Laird, & Co. moved to set the award aside upon the ground of some objection to the conduct of the arbitrator amounting to technical misconduct on his part. The Divisional Court ordered "that the award of" the arbitrator "made by him in the form of a special case . . . be set aside with costs." Croasdel served notice of appeal as from an interlocutory order, but the officer in charge of the list entered the appeal in the final list as being an appeal from a final order. The following cases were referred to: *Bosson v. Altrincham Urban Council* (51 W. R. 337; 1903, 1 K. B. 547), *Salaman v. Warner* (39 W. R. 547; 1891, 1 Q. B. 734), *Re Stockton Iron Furnace Co.* (37 W. R. 433, 10 Ch. D. 335), *Re Delagoa Bay Railway Co. and Tancred* (37 W. R. 578), *Sherbrook v. Tufnell* (30 W. R. 740, 9 Q. B. D. 62), *Standard Discount Co. v. Otard de la Grange* (26 W. R. 25, 3 C. P. D. 67), *Collins v. Paddington Vestry* (28 W. R. 588, 5 Q. B. D. 368), *Re Reeves & Co.* (50 W. R. 252; 1902, 1 Ch. 29).

THE COURT (COLLINS, M.R., and VAUGHAN WILLIAMS, ROMER, COCHRAN, HARDY, MOULTON, and FARWELL, L.JJ.) allowed the application.

COLLINS, M.R., said that whatever test was the proper one to be applied, this order appealed against was an interlocutory order. The order of the Divisional Court involved no decision as to the rights of the parties in the arbitration proceedings, but simply decided that the award was abortive and did not deal with any of the questions raised in the special case. The order left the rights of the parties as they were before; it merely asserted an infirmity in the award, and must be treated as an interlocutory order. That was enough for the decision of the present application. They would refrain from laying down any general rule, as that was peculiarly within the province of the Rule Committee. The appeal would therefore be transferred to the interlocutory list.

THE LORDS JUSTICES agreed.—COUNSEL, C. A. Russell, K.C., and *Shepherd Little*; A. J. Ashton. SOLICITORS, H. Nelson Paisley, for *Paisley, Falcon, & Skerry*, Workington; *Ledgard & Smith*, for *T. Milburn*, Workington.

[Reported by W. F. BARRY, Esq., Barrister-at-Law.]

MAPLE & CO. (PARIS) (LIM.) v. COMMISSIONERS OF INLAND REVENUE. No. 1. 23rd July; 7th August.

REVENUE—STAMP DUTY—CONVEYANCE ON SALE—CONVEYANCE EXECUTED ABROAD—TRANSFER OF PROPERTY ABROAD TO NEW COMPANY—PAYMENT BY ISSUE OF SHARES IN COMPANY—"THING DONE OR TO BE DONE" IN UNITED KINGDOM—STAMP ACT, 1891 (54 & 55 VICT. c. 39), ss. 14 (4), 54; SCHEDULE, "CONVEYANCE ON SALE."

Appeal by the Crown from a decision of Walton, J., on a special case stated by the Commissioners of Inland Revenue as to the necessity of stamping a document executed in Paris, and relative to property in Paris, as a "conveyance on sale" within the meaning of the Stamp Act 1891. The instrument in question was in French, and was in France known as a deed of *apport*, and all the property to which it had reference was situated in France, where also it was executed by both parties. By the law of France this instrument operated, when executed and registered, to pass the property in all the matters comprised therein as from the date thereof as between the parties to the instrument. In France the document would not be liable to the stamp duty of *droit de vente*. The commissioners, having regard especially to the provisions in that part of the instrument which was headed "Allotment of shares," were of opinion that it related to a "matter and thing to be done" in the United Kingdom, and that therefore it came within the provisions of section 14 (4) of the Act of 1891, and inasmuch as it operated to pass the property comprised therein as between the parties, they held that it was chargeable under the head of "conveyance on sale" in the first schedule to that Act, and they accordingly assessed the duty on the whole of the shares which were the consideration therefor at 10s. for every £100, amounting in all to £300. The deed of *apport* was dated the 5th of June, 1905, and was made between Maple & Co. (Limited), of London, and the branch of that firm in Paris, and enumerated the property conveyed by the old company

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to the new company—namely, the above-mentioned branch business in Paris together with the goodwill, premises and stock, and certain other land and buildings therein described. The consideration was expressed as being an allotment to the old company of 72,000 shares in the share capital of the new company of the nominal value of £1 each. The instrument stated that the shares were not yet issued, but that they would be issued and delivered in England to the old company. Walton, J., held that the instrument was not chargeable with stamp duty as a conveyance on sale under section 14 (4) and section 54 of the Stamp Act, 1891, although there was something to be done in England under it, and he considered that the statement of the consideration for the transfer being unnecessary for the purposes of the transfer was superfluous, and did not bring the case within section 14 (4), which enacted that "save as aforesaid an instrument executed in any part of the United Kingdom or relating, wheresoever executed, to any property situate or to any matter or thing done or to be done in any part of the United Kingdom shall not, except in criminal proceedings, be given in evidence or be available for any purpose whatsoever, unless it is duly stamped in accordance with the law in force at the time when it was first executed." He therefore decided against the contention of the Crown that the allotment of shares in England was a thing "done or to be done in the United Kingdom" and that the document being, according to English law, a "conveyance on sale" came within the Act as such for stamp duty. Judgment was accordingly entered for the company. The Crown appealed.

THE COURT having taken time to consider, gave judgment (COLLINS, M.R., dissenting) dismissing the appeal.

COLLINS, M.R., read a judgment, in which he said he agreed with the conclusions which Walton, J., had arrived at in all respects except that the consideration need not have been stated, and could therefore be disregarded. The instrument on the face of it was a conveyance on sale, and that imported the consideration for the sale. In his opinion the statement of the consideration was rightly set out, and therefore the view of the Crown as to the stamp which the document should bear was the one that the court should adopt. However, as the other members of the court held a different opinion, the appeal would be dismissed.

MOULTON and FARWELL, L.J.J., then read judgments in which they expressed the opinion that the only thing to be done in this country being the issue and delivery of shares, which did not give rise to a duty here, the document did not require to be stamped as a conveyance of sale. It was to be noted also that while section 14 (4) precluded an improperly stamped document executed abroad being used in evidence here, except in criminal proceedings, it did not impose a penalty in the way of a fine, nor did it render the document invalid. Appeal dismissed.—COUNSEL, Sir John Lawson Walton, A.G., Sir Robert Finlay, K.C., and W. Finlay; DANCKWERTS, K.C., and Biddall. SOLICITORS, Solicitor of Inland Revenue; Peake, Bird, Collins, & Co.

[Reported by ERSKINE REID, Esq., Barrister-at-Law.]

THE KING v. THE COUNTY COUNCIL OF THE WEST RIDING OF YORKSHIRE. *Ex parte* THE ATTORNEY-GENERAL AND THE BOARD OF EDUCATION. No. 1. 21st July and 8th Aug.

EDUCATION—RELIGIOUS INSTRUCTION—PAYMENT OF TEACHERS—PUBLIC ELEMENTARY SCHOOL—MAINTAIN AND KEEP EFFICIENT—EDUCATION ACT, 1902 (2 Ed. 7, c. 42), ss. 5, 7.

Appeal from the decision of the Divisional Court making absolute a rule nisi calling upon the County Council of the West Riding of Yorkshire to shew cause why a writ of *mandamus* should not issue directing them to obey an order of the Board of Education to pay certain unpaid balances of salary due to the teachers in four non-provided schools. The order of the Board of Education, dated the 21st of July, 1905, after reciting section 16 of the Act of 1902, and that the local authority had failed to do their duty under the Act, and in particular failed to maintain and keep efficient the four schools in question, by withholding such portion of the salaries of certain teachers employed in those schools as they deemed to be proportionate to the time spent in giving religious or denominational teaching, further recited that the board had caused an inquiry to be held, and that a report was made under section 73 (3) of the Education Act, 1870, and then went on to order the county council to pay to the teachers the balance of salaries due and withheld by the county council as the amount which they deemed proportionate to the time spent by such teachers in giving religious or denominational instruction during the school hours. From an affidavit of the deputy clerk of the county council, who was also clerk to the committee of the council acting as the local education authority, it appeared that the four schools in question were voluntary and denominational schools prior to the coming into operation of the Act in the West Riding—viz., the 1st of April, 1904. As regards two of the said schools, the teachers were under contracts, made before the Act of 1902 came into operation, to give certain denominational instruction, which the local education authority after inquiry concluded would be reasonably remunerated by 10 per cent. of their salaries. In the case of the third school, the teacher, although not under a contract to do so, was required to, and did in fact, give religious instruction, whilst in the case of the fourth school the teacher was under contract to give religious instruction; in each case the local authority, after inquiry, considered that the instruction so given would be reasonably remunerated by 2 per cent. of their salaries. Accordingly the county council refused to pay the amounts which they considered had been expended for the purpose of religious instruction. Education Act, 1902, s. 5: "The local education authority . . . shall also be responsible for and have the control of all secular instruction in public elementary schools not provided by them." Section 7 (1): "The local education authority shall maintain and keep efficient all public elementary

schools within their area which are necessary, and have the control of all expenditure required for that purpose . . ." Counsel for the appellant contended that the Act placed no obligation upon the county council to pay for religious instruction. The obligation to pay anything at all was to be found in section 7 (1), and there the local education authority was to "maintain and keep efficient all public elementary schools." It could not keep efficient the religious instruction, because all control was in the hands of the managers. This was more clearly indicated by section 5, which only made the local education authority responsible for and gave it the control of, secular education. In fact the term public elementary school, which was defined in section 7 of the Education Act, 1870, shewed that religious instruction formed no part of the curriculum for which the county council should be responsible. Counsel for the respondent contended that the schools could only be kept efficient at all by giving religious instruction in accordance with the trust deeds. The local education authority must keep efficient the schools by payment of the necessary salaries, and then the responsibility as regards religious instruction would cease. It was clear that the whole intention of the Act was to aid denominational schools from the rates.

THE COURT (COLLINS, M.R., and FARWELL, L.J., MOULTON, L.J., dissenting) allowed the appeal.

COLLINS, M.R., in the course of his judgment, said that the sole question was whether the county council was obliged to pay for religious instruction in non-provided schools. If there were an obligation, it was to be found in section 7 of the Act and nowhere else. The obligation was to "maintain and keep efficient." Did efficiency include religious education? Section 5 provided that the education authority should only have control of secular instruction. The meaning of the words "maintain and keep efficient" could be proved to demonstration. They occurred in section 18 of the Education Act of 1870, and to keep efficient meant to keep up a standard to earn the Parliamentary grant, for the purpose of which, by section 97, religious instruction was not a condition. Secondly, the use of the words "public elementary school," defined in section 7 of the Education Act, 1870, excluded denominational teaching. The appeal must be allowed.

MOULTON, L.J., dissented.

FARWELL, L.J., agreed.—COUNSEL, Danckwerts, K.C., and Sergeant; Sir John Lawson Walton, A.G., and Rowlatt. SOLICITORS, Clements, Williams, & Co., for Trevor C. Edwards, Wakefield; Solicitor to the Treasury.

[Reported by MAURICE N. DRUCQUER, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

MALKIN v. THE KING. Walton, J. 23rd July; 7th August.

LICENSING ACT, 1904, s. 3—APPLICATION FOR RENEWAL—MATTER REFERRED TO COMPENSATION AUTHORITY—LIABILITY OF LICENCEE DURING THE EXISTENCE OF THE PROVISIONAL LICENCE TO CONTRIBUTE TO COMPENSATION FUND—"EXISTING ON-LICENCE RENEWED."

Petition of right. In this case the suppliant sought to recover back £6 which he had been compelled to contribute under protest to the compensation fund under section 3 of the Licensing Act, 1904. The question for the court was whether a licence which had been provisionally renewed for the purpose solely of compensation was an "existing on-licence renewed" within the meaning of the above-mentioned section. On the 3rd of February, 1905, objection on the ground of redundancy was taken to the renewal of the licence held by the suppliant Malkin, of the "Crooked Billet" public-house, Scotland-street, Sheffield, and the question was referred to quarter sessions, the justices granting a provisional renewal. On the 8th of May the compensation authority at quarter sessions refused to renew the licence. On the 10th of October the excise duty became payable, and in addition to that duty the suppliant was called upon to contribute towards the compensation fund. The money was paid under protest. On the 23rd of December the compensation money was paid, and on the 30th of December the provisional renewal granted on the 10th of February expired by virtue of the rules which provided that such a provisional renewal should continue until seven days after the payment of the compensation money. It was contended by the suppliant that from the 8th of May the licence ceased to be an existing on-licence renewed within the meaning of the Act, and therefore the holder was not liable to make a contribution to the compensation fund from and after that date. As from that date he had merely "permission" to continue his business until compensation was paid. It was not disputed that the excise duty was payable, because unless that was paid the business could not have been carried on after the 10th of October. For the Crown it was submitted that as the Act came into force on the 1st of January, 1905, and the suppliant was the holder of an "existing on-licence renewed" at that date, the liability to contribute to the compensation fund attached then, although it was not payable until the excise duty had to be paid. If the contention of the suppliant was correct, then he had reaped the benefit of the Act without contributing anything to the fund out of which he was compensated. The licence was certainly an effective licence until the compensation money was paid, and was for all purposes a "renewed" licence. *Cur. adv. sol.*

WALTON, J., in now giving judgment, said the question was one of some general importance. [His lordship, having stated the facts, continued:] It was no doubt true that if quarter sessions had come to a conclusion different from that of the justices, the provisional licence would have become an absolute renewal, but it was not an ordinary renewal. It was an absolute renewal until quarter sessions dealt with the question referred to them by the justices of the licensing district. In his opinion the Act meant that the charges for the compensation fund should fall upon all

licences which existed at the time the Act was passed, and which had been renewed for the year 1905-6. The suppliant's licence had not been renewed according to the meaning of the Act, and therefore he was entitled to recover back the £6 which he had paid under protest. Judgment would be for the suppliant for the amount claimed, with costs.—COUNSEL, *Horace Ivory, K.C., and Haxall; Sir John Lawson Walton, A.G., and W. Finlay.* SOLICITORS, *Pitman & Sons, for Chambers & Son, Sheffield; The Solicitor of Inland Revenue.*

[Reported by ESKINE REID, Esq., Barrister-at-Law.]

R. THE LICENSING ACT, 1904. ASHBY'S COBHAM BREWERY (LIM.) (THE CROWN). ASHBY'S STAINES BREWERY CO. (LIM.) (THE HAND AND SPEAR). Kennedy, J. 30th and 31st May and 23rd July.

LICENSING LAW—COMPENSATION FOR REFUSAL OF LICENCE—ASSESSMENT OF COMPENSATION—LICENSING ACT, 1904 (4 Ed. 7, c. 23), s. 2.

These were two appeals under the Licensing Act, 1904, and raised the question as to how to estimate the value of two licensed houses for the purpose of the compensation paid on the refusal by the justices to renew the licence. The Crown was a tied house for beer fully licensed, the tenancy being a yearly one determinable by one month's notice. The licence had been insured for £1,260 15s. The Hand and Spear was an ante-1869 beerhouse and was tied. The justices had referred the matter to quarter sessions under section 1 (1) of the Licensing Act, 1904, and it had then been decided by the Commissioners of Inland Revenue on appeal from quarter sessions under section 2 (2). The commissioners had fixed the compensation in the case of the Crown at £455 and in the case of the Hand and Spear at £350. The two companies appealed. On behalf of the appellants it was contended that the only proper way of settling compensation was the trade that was carried on at the house apart from exceptional conditions. On behalf of the Crown it was contended that the trade fluctuated with the personal popularity of the tenant. The trade was diminishing, owing to the growth of temperance, and the justices might at any time require heavy repairs. Counsel cited *Pigg v. Ratcliffe* (70 T. L. R. 371). *Cur. adv. vult.*

July 23.—KENNEDY, J., delivered a written judgment, in which he said that the two cases had been referred to the High Court in order that certain questions might receive judicial consideration. There was no difference of principle in regard to the two cases. The material statutory provisions were to be found in the Licensing Act, 1904, s. 2, and the Finance Act, 1904, s. 7. The important effect of these sections was: (1) That a sum equal to the difference between the value of the licensed premises and the value which those premises would bear if they were not licensed shall be paid as compensation to the persons interested in the licensed premises; (2) that the value of such premises shall be calculated as if the licence were subject to the same conditions as were applicable immediately before the passing of the Licensing Act, 1904; (3) that in value shall be included the amount of any depreciation of trade fixtures arising by reason of the refusal to renew the licence; (4) that the value of the property—that is to say, (a) the premises as licensed, and (b) the premises without the licence, would be the price which such premises would fetch if sold in the open market. The result of the legislation, in his judgment, was that the High Court of Justice, on appeal from the Commissioners of Inland Revenue, had to assess the amount of compensation by finding the price of the licensed premises in the open market, adding to the depreciation, if any, of the trade fixtures, and deducting from the same the price which the premises would fetch in the open market if unlicensed. Three general questions of principle had been discussed before him by counsel. The first of these was whether the depreciation of trade fixtures, by reason of non-renewal, was to be computed on the value, and as to that he preferred, on the whole, the view that the amount of depreciation of trade fixtures by such non-renewal was not to be left out of the computation of value. The two further and much more important were, first, the method by which the market value of the licensed premises was to be arrived at, and, secondly, the question whether in the valuation should be included any assessment of the tenant's interest as distinct from that of the landlord. There was little room for controversy with regard to the first of these two points, and he adopted the language of Sir Henry Primrose's memorandum, that the object of the inquiry was to find the price which the owner of the freehold of the premises might expect to obtain from them, *qua* premises enjoying the privilege of a licence, if sold in the open market, and that price would certainly depend upon the profit which a brewery owner might expect to make by the supply of liquors for consumption by his customers. No tribunal would be right in refusing evidence of what such profit under normal circumstances would be likely to be. As to the third point, he thought it would be inconsistent with the objects of the Legislature to add the amount of the tenant's interest to the sum fixed as compensation. His lordship then discussed the special circumstances of the two above-named public-houses, and fixed the compensation in the case of the Crown at £1,497 10s., and in the case of the Hand and Spear at £1,125.—COUNSEL, *Cripps, K.C., and A. F. Weston; Sir J. Lawson Walton, A.G., Sir W. Robson, B.G., and Lowenthal.* SOLICITORS, *Godden, Son, & Holmes; Nash & Nield; Solicitor of Inland Revenue.*

[Reported by ALAN HOGG, Esq., Barrister-at-Law.]

It appears to be still true, remarks the *Globe*, that the law is a bass. If two asses are led through Farringdon-street, they are a herd of cattle under the Metropolitan Streets Act, 1907, and as soon as they reach the market they become horses under the Metropolitan Markets Act, 1851. It is a little confusing in this hot weather.

Law Societies.

The Manchester Incorporated Law Association.

The sixty-seventh annual general meeting of the members was held in Manchester on Wednesday last, Mr. E. J. CARLISLE (president) in the chair. In moving the adoption of the report the president stated: "You will, I am sure, feel that the few remarks which I am privileged to address to you may fittingly be prefaced by one word of a personal character. Happily it is of rare occurrence that any office of our association has been rendered vacant by the hand of death, and I deeply lament that Mr. George Henry Hankinson, our vice-president, should have died during his and my term of office. I have missed his kindly advice and willing co-operation, and our association is the poorer by the loss of one who was never deterred by personal inconvenience from devoting his best. With him we mourn those other members of our committee and association who have passed away during the twelve months now drawing to a close. The close relations which exist between the Victoria University and our association, and the strong desire on our side to uphold and strengthen the university and upon theirs to afford suitable educational advantages to articled clerks are of primary importance and utility. From want of funds the university has hitherto been much handicapped in its endeavours to cope successfully with the varied requirements of a sound legal education, and we are therefore to be congratulated on having succeeded in obtaining an enhanced grant of £100 a year from the Law Society to be used for educational purposes. At the same time I am not at all sure that the Law Society is quite as awake as it might be to the needs and relative rights of the several provincial societies. The further grant made to Manchester, though a very small item in the income and expenditure account resulting from the sale of Clifford's-inn and New-inn has only been obtained by strenuous efforts, and there are other indications that the demands of London deter the committee of the Law Society from giving due consideration to what may be deemed vital interests in the provinces. I say this in no spirit of hostility to the Law Society. On the contrary, I should like to see every member of our profession a member of that society, and trust that some day may witness the fulfilment of that ideal. A few weeks ago, on the instigation of a past president of our association, I issued a circular letter to solicit applications of membership of the Law Society by solicitors in our district. In consequence of that circular more than thirty new members have been enrolled—a highly gratifying result. I trust we shall proceed in solidifying the influence and power of the central society, but I also hope that our endeavours to do this will receive encouragement by an increased, and readier, practical recognition of our own special needs. No appeals will be made to them by us in questions which are of merely local interest, and do not affect the status or efficiency of their members. In those cases we are quite ready to act alone, though gladly welcoming such support as recently was readily accorded by the Corporations of Manchester and Salford and the Manchester Chamber of Commerce; but we do expect that matters touching our status, or necessary to the efficient discharge of our duties, will receive a consideration equal to that which would be accorded to London. I entertain no doubt but that membership of the Law Society will become more and more the rule amongst solicitors, and that as this happens there will be less cause to feel that provincial needs do not receive their fair share of attention; but I turn to another subject in a less sanguine frame of mind. In a democratic country such as ours, whose hopes are easily raised, political rivalry must needs live upon promises, and from these inevitably results over-legislation, and what type of legislation is easier of conception or more seductive than that which in varied ways fetters freedom with chains of officialism? We have every reason to expect the recrudescence of such Bills as the Public Trustee Bill of this session to which we have offered such resistance as is possible in face of a Government's overwhelming majority. That Bill creates a new official wholly unneeded, and therefore mischievous, and surrounded by what is likely to prove a parasitic staff whose existence has to be justified. The only useful clauses of the Bill relate to the custodian trustee, and were suggested by the Law Society. All the duties of that functionary might, however, be performed usefully and well by banks and insurance companies without fresh organization, and without involving the public in the expense sure to follow the creation of a new department. The official trustee, when created, will naturally wish to add to the dignity of his post by widening his power, and to do this he and his staff may be expected to seek amendments of the law framed to draw trusts more and more into official hands at the expense of the freer, more elastic, and more humane system now in force. Beneficiaries then, when it is too late, will rue the day, and will remember with regret that our timely warnings were disregarded. The evils of this Bill seem to me typical of what we must expect, not because such legislation appeals to the intelligence of our legislators, but as the outcome of political expediency. May I take this opportunity of voicing my personal dissent from a communication to solicitors which emanated a few weeks ago from the Liverpool Law Society, and attained considerable notoriety in the daily press? According to a resolution of the committee of the Law Society of Liverpool, there is "no reason why a solicitor should not undertake any honourable profession or business." I have a great respect for the considered opinions of that committee, but in this instance their eagerness to shew that solicitors have rights for which they have paid, and which they may be called upon to defend, seems to have outrun discretion. The resolution is, of course, inaccurate (a solicitor cannot practise as a barrister until he has ceased to be a solicitor), but minute criticism is not called for; my wish rather is to protest as strongly as I can against the general principle involved in the resolution.

There is surely the strongest of all reasons why a solicitor should not undertake any profession or business except his own and business incidental to it—the reason, namely, that he can hardly do so without disparagement to the profession whose honour it is his bounden duty to maintain. I do not know whether it would be more offensive to see solicitors practising at once in their own profession and, say, in that of medicine, with a long and natural sequence of charges of undue influence, or to find persons engaged in honourable but humble callings eking out their incomes by imparting words of professional advice across the counter. It is open to our profession to maintain its dignity and carry with it the confidence and respect of the public, but this can only be done by members of that profession adhering to their proper duties in a spirit wholly foreign to one which looks with envious eyes on the opportunities afforded by other professions and other businesses. I trust that a warm and fitting reception will be given in the autumn to the Law Society, and that all members of our association will endeavour to contribute to the success of the meetings to which we look forward. And, in surrendering the badge of office with which I have been entrusted, I wish to thank members of our association, and particularly the committee, for the kind indulgence which has been shown to me, and I hope that the comparatively uneventful year through which we have just passed and my own shortcomings may at least serve as a fitting background for the splendours of the coming year and the more brilliant endowments of my successor.

The president then presented the following prizes to the successful students—viz., the Vice-Chancellor's Prize to Mr. Harry Finklestone, the John Peacock Prize for passing the best Intermediate Examination to Mr. J. H. Brydon, and the John Peacock Prize for success in the Law Examinations at the Victoria University of Manchester to Mr. Harry Finklestone. The officers for the ensuing year were then elected as follows: President, Mr. W. Corbett; vice-president, Mr. W. S. Boddington; honorary treasurer, Mr. J. F. Milne; honorary secretary, Mr. A. E. Paterson. Committee: Chairman, Mr. W. Corbett; deputy-chairman, Mr. W. S. Boddington; Messrs. H. P. Addleshaw, S. F. Butcher, G. H. Charlesworth, E. J. Carlisle, Richard Clay, C. J. Cooper, C. J. E. Crosse, R. A. Edgar, G. W. Fox, W. H. H. Foyster, E. E. Hankinson, E. Hewitt, Alfred Hosegood, Thomas Hudson, H. H. Humphreys, J. A. Grundy, Astley Jepson, J. McDonald, A. F. MacLure, J. Marriott, R. S. Milford, W. H. Norton, F. A. Padmore, J. B. Parkinson, H. C. Raby, M. Rigby, M. J. Riley, A. Tarbolton, Stafford Taylor, and R. W. Williamson.

The following are extracts from the report of the committee: *Members.*—The association now consists of 324 members, being a net increase of eleven during the year. Since the last annual meeting twenty-one new members have been elected.

Manchester and Salford County Courts.—The attention of your committee having been called to the congestion of business at the Manchester and Salford County Courts, a sub-committee was appointed to go into the matter. The sub-committee interviewed his Honour Judge Parry, and made exhaustive inquiries as to the number of complaints entered and cases tried in these courts as compared with other courts for which there are two judges. Your committee, after full consideration, came to the conclusion that the congestion arose from the county courts being judicially understaffed, as appeared upon comparison with the provision of judicial strength made for other similar county court circuits. Your committee therefore decided to prepare a memorial to the Lord Chancellor asking that an assistant or additional judge should be appointed for the county courts of Manchester and Salford. This suggestion received the support of the Manchester City Council, the Salford Town Council, and the Manchester Chamber of Commerce. A memorial was accordingly presented to the Lord Chancellor. On the 28th of June a deputation, consisting of Mr. Carlisle (president), Mr. Corbett, and Mr. Paterson (hon. secretary), accompanied by the Lord Mayor of Manchester, the Mayor and Town Clerk of Salford, and Mr. John Kendall, representing the Manchester Chamber of Commerce, attended at the House of Lords. The deputation was introduced to the Lord Chancellor by Mr. A. A. Haworth, M.P., and Sir Kenneth Mackenzie was also present. The Lord Chancellor listened with courtesy and attention to the statements made by the deputation, and stated that he agreed something should be done, whether by re-arrangement of the circuits of the county court judges or otherwise, and would give the matter his most careful consideration.

Public Trustee and Executor Bill.—Your committee have devoted considerable time and attention to this Bill. Its provisions were discussed at the annual meeting of the Associated Provincial Law Societies, and in accordance with the suggestions made there your committee have drawn up certain amendments, which they suggest should be embodied in the Bill. At a special meeting of the Associated Provincial Law Societies subsequently convened, these and other amendments have been considered and adopted, and it was decided that they should be settled by counsel with a view to active steps being taken to insure their being moved in Committee of the House of Commons. Upon the representation of your association, in conjunction with the Liverpool Law Society, the Lord Chancellor consented to the insertion in the Bill in the House of Lords of an amendment giving to the Palatine Court the powers of the High Court in matters arising within its jurisdiction.

Legal Education.—Your committee, having received an intimation that the Law Society was prepared to consider applications from provincial law societies for increased grants for the purposes of legal education, caused formal application by this association to be prepared and submitted to the Law Society, giving particulars of the education provided at the Manchester University, and applying for an increased grant to this association. Your committee have pleasure in stating that in response to this application the Law Society have this year increased their annual grant of £250 to £350. As the result of this increase the university authorities,

acting in consultation with representatives of this association, have now created three additional lectureships, thereby making the law courses at the university cover all the subjects required for the Intermediate and Final examinations.

Prosecution of Unauthorized Practitioners.—Complaint having been made of a clerk in the employ of a solicitor in Manchester having obtained money by false pretences, your committee authorized proceedings to be taken, and the defendant was tried at the assizes on the 1st of February last, and was sentenced to three years' penal servitude. At the instance of your committee proceedings were instituted against a clerk to a local solicitor for acting as a solicitor. He was convicted, and fined 40s. and costs.

Endorsement of Memoranda on Deeds.—Attention having been called to the desirability of memoranda being indorsed on title deeds retained by the vendor of documents dealing with a portion of the property comprised therein, your committee considered the matter and have caused a circular to be issued to all the members of the association, urging upon them the advisability of adopting that course.

Law Association.

The usual monthly meeting of the directors was held at the Law Society's hall on Thursday, the 2nd inst., Mr. Mark Waters in the chair. The other directors present were Mr. S. J. Daw, Mr. T. H. Gardiner, Mr. R. H. Peacock, and the secretary. A sum of £75 was voted in grants of relief, a new member was elected, and other general business was transacted.

Solicitors' Benevolent Association.

The usual monthly meeting of the board of directors of this association was held at the Law Society's Hall, Chancery-lane, on the 8th inst., Mr. J. R. B. Gregory in the chair, the other directors present being Sir John Hollams, and Messrs. W. C. Blandy (Reading), A. Davenport, W. Dowson, Hamilton Fulton (Salisbury), C. Goddard, H. E. Gribble, W. G. King, C. G. May, W. A. Sharpe, M. A. Tweedie, and J. T. Scott (secretary). A sum of £1,038 was distributed in grants of relief, twenty-five new members were admitted to the association, and other general business was transacted.

Legal News.

Changes in Partnerships.

Dissolutions.

JAMES SHIELD, JOHN GERALD LAWRENCE, and WILLIAM JAMES SHIELD, solicitors (Toulmin, Lawrence, & Shield), Liverpool. July 31. So far as the said John Gerald Lawrence is concerned; the practice has been since that date, and will in future, be carried on by the undersigned James Shield and William James Shield under the same style or firm.

[Gazette, Aug. 3.]

Information Required.

CHARLES ANDREWS, of The Grange, Farnham, Surrey, deceased.—Persons having knowledge of any Will of the deceased, who died at The Grange, Farnham, on the 6th of July, 1906, are invited to communicate with Hollest, Mason, & Nash, solicitors, Farnham, Surrey.

General.

Judge Addison, K.C., is stated to have very much improved in health during his stay in France, and hopes to resume his judicial duties at the end of the Long Vacation.

Notice is given in the *London Gazette* of the issue of a new Order amending the Order of the 30th of December, 1903, regulating Court Fees in County Courts. [On inquiry we were informed that the Order was not yet in print, and that it related to a single item of the Court Fees.]

On the 4th inst. the Royal Assent was given to the Appropriation Act, the Labourers (Ireland) Act, the Musical Copyright Act, the Extradition Act, the Prevention of Corruption Act, the Justices of the Peace (No. 2) Act, the Bills of Exchange (1882) Amendment Act, the Revenue Act, the Solicitors Act, the Crown Lands Act, the Open Spaces Act, the Ground Game Act, the Public Works (Loans) Act, the Statute Law Revision (Scotland) Act, the Dogs Act, the Colonial Marriages Act, the Post Office Sites Act, the London County Council (General Powers) Act, the Corporation of London (Blackfriars and other Bridges) Act, and other measures.

Judge Adolph Hartmann, of Berlin, who was the German representative at the St. Louis Congress of Lawyers, and who spent fifteen months travelling in the United States in order to study court proceedings and American legal institutions, has, says the *American Law Review*, just published an exhaustive treatise on American law, with practical suggestions for the reform in German court procedure which is scheduled for the next decade. Judge Hartmann says he found many innovations in the United States of which he recommends limited imitation in Germany, like conditional sentences delayed during good behaviour, and children's courts. He also found that American laws sometimes anticipate ideas which German reformers have been vainly striving to realize.

A deaf mute who was brought up at Truro on a charge of drunkenness was, says the *Evening Standard*, a subject of considerable difficulty to the magistrate. The unfortunate man could neither read nor write, nor could he communicate by means of the finger alphabet. In the circumstances, it was impossible to acquaint him of the nature of the charge, and the bench avoided a deadlock by "dismissing him with a caution." It was not, however, explained how the caution was to be conveyed.

A litigant who loses his case while having a majority of judges in his favour may, says a writer in the *Globe*, well be astonished at the result. Yet it is by no means an uncommon thing for the views of a minority of judges to prevail. The latest instance is afforded by a bill of sale case, in which the question for decision was whether the inclusion in the schedule of certain title deeds relating to leasehold property made the bill of sale void. The county court judge at Darford, regarding the title deeds as "personal chattels," held that the bill of sale was a good one. Lord Alverstone, Mr. Justice Kennedy, and Mr. Justice Ridley, sitting as a Divisional Court, reversed the county court judge's decision. The judges of the Court of Appeal were divided: Lord Justice Cozens-Hardy agreed with the Divisional Court, but Lord Justice Vaughan Williams and Lord Justice Romer restored the county court judge's decision. Consequently, the judgment of Lord Justice Vaughan Williams, Lord Justice Romer, and a county court judge has prevailed over that of the Lord Chief Justice, Lord Justice Cozens-Hardy, Mr. Justice Kennedy, and Mr. Justice Ridley.

The crier had a bad cold, says the *American Green Bag*, so that the duty of making the opening proclamation fell to another court officer, who, as it happened, had never acted as crier. This officer had heard the proclamation often enough, and knew it by heart, but this is what happened: The deputy sheriff opened the door and announced "Court!" The substitute crier rapped on his desk, and, within and without the bar, those present arose and stood in silence while the judge passed to his place. Then the substitute began: "Hear ye! Hear ye! Hear ye!" His voice seemed to him horribly loud, and all recollection of the words to follow suddenly left him, but he pulled himself together and went on bravely. "All persons having anything to do before the Honourable the Justices of the Supreme Court in the jury session thereof now sitting at Boston within and for the county of Suffolk may draw near and give their attendance, and they shall be heard." At this point he sat down, but seeing the judge looking up in surprise, he saw his mistake, and springing to his feet he added: "By the way, gentlemen, God save the Commonwealth of Massachusetts."

O'Hanlon v. Logue (1906, 1 Ir. R. 247) will, says the *Law Magazine and Review*, be a leading case upon charitable gifts. In Ireland, gifts by will for celebration of the masses are not illegal, as such gifts would be in England. Such gifts have long been held good charitable gifts in Ireland, but for the past thirty years it has been a settled principle that they are not charitable absolutely, but charitable *sub modo*. A necessary condition for the validity of the gift was that it should contain a direction for the public celebration of the mass; the saying of masses in private was not a good legal charity. The distinction between public and private masses was founded on *Attorney-General v. Delaney* (Ir. R. 10 O. L. 104). It had never come directly before the Court of Appeal, though it had been acquiesced in by the profession and followed by courts of first instance; and the soundness of any such distinction, in fact, had never been admitted by Roman Catholics. Now the Court of Appeal have overruled *Attorney-General v. Delaney*, holding that a bequest for masses in perpetuity is a good charitable gift, whether there be a direction that the masses shall be celebrated in public or not. Walker, L.C., said: "It is settled by authority which binds us that where there is a direction to celebrate the mass in public the gift is a valid charitable one; but what makes it charitable is the performance of an act of the Church of the most solemn kind, which results in benefit to the whole body of the faithful, and the results of that benefit cannot depend upon the presence or absence of a congregation."

A letter to the following effect has been sent by the Home Secretary to the various clerks to justices:

"Home Office, Whitehall, Aug. 6, 1906.

"Sir,—I am directed by the Secretary of State to say for the information of the justices that he has had under his notice from time to time the fact that persons committed for trial at the assizes or quarter sessions are frequently detained in prison for long periods before being brought to trial. After consultation with the Lord Chancellor and the Lord Chief Justice, he thinks it right to bring the matter before the justices of the peace throughout the country and to urge them to use more freely the discretion vested in them as to the admission of defendants to bail. When a person who is charged with a minor offence appears to have little or no means, and is not believed to belong to the criminal, vagrant, or homeless classes, the justices should generally, in the Secretary of State's view, grant the accused his release pending trial, either on his own recognizances or on bail in such small amount as he may reasonably be expected to find. Such persons as are here contemplated are not of the class who would readily desire to evade justice by leaving their homes and escaping elsewhere; their lack of means would make it difficult for them, even if they wished to do so; and if they made the attempt the risk that they might succeed in altogether evading the vigilance of the police is probably not very great. If there is in some cases a risk that the interests of justice might possibly suffer by reason of an increased readiness to grant bail, the object of diminishing the number of cases in which innocent persons are imprisoned is, in the Secretary of State's opinion, of so great importance that the risk should be taken. If the present practice of the justices of your bench is not in accordance with

the principles indicated in this letter, Mr. Gladstone would strongly urge that these principles should henceforward be adopted in dealing with cases which may come before them.—I am, Sir, your obedient servant, M. CHALMERS."

TO EXECUTORS.—VALUATIONS FOR PROBATE.—Messrs. Watherston & Son, Jewellers, Goldsmiths, and Silversmiths to H.M. The King, 6, Vigo-street (leading from Regent-street to Burlington-gardens and Bond-street), London, W., Value, Purchase, or Arrange Collections of Plate or Jewels for Family Distribution, late of Pall Mall East, adjoining the National Gallery.—[ADVT.]

The Property Mart.

Result of Sale.

Messrs. TROLLOPE (Victoria-street, Westminster) have arranged a Sale of the Freehold, 1, 3, 5, Brixton-road, and 9-26 (even), Clamberwell New-road, covering a superficial area of about 41,285 feet. They have also sold by private treaty the Freehold Business Premises known as Broadway House, Tothill-street, Westminster, covering an area of about 5,500 feet super.

Winding-up Notices.

London Gazette.—FRIDAY, AUG. 8.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BRIGHTON GRAMMAR SCHOOL CO., LIMITED—Creditors are required, on or before Sept. 2, to send their names and addresses, and the particulars of their debts or claims, to Mr. A. J. Graves, 9, North St. quadrant, Brighton.

COLLINS & SON, LIMITED—Petn for winding up, presented July 28, directed to be heard on Aug. 15. Rooke & Sons, Lincoln's inn fields, for Brain & Brain, Reading, solers for petitors. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug. 14.

ELMIRA CONCESSIONS, LIMITED—Creditors are required, on or before Sept. 30, to send their names and addresses, and the particulars of their debts or claims, to Walter William George Monk, 10 and 11, Austin Friars.

HARRY HORN, LIMITED—Petn for winding up, presented July 31, directed to be heard Oct. 30. Rutland, Chancery ln, for Tonge, Gt Grimsby, soler for petitor. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Oct. 29.

JOHN CAVE & SONS, LIMITED—Creditors are required, on or before Sept. 20, in the United Kingdom, and on or before Oct. 31 as regards creditors in South Africa, to send their names and addresses, and particulars of their debts or claims, to Mr. W. B. Keen, 1, Church St., Old Jewry. Pakeman & Read, Ironmonger ln, solers to liquidator.

LEANDUENO AND COLWYN BAY ELECTRIC TRACTION CO., LIMITED (IN LIQUIDATION)—Creditors are required, on or before Aug. 24, to send their names and addresses, and the particulars of their debts or claims, to Mr. John Morris, 33, Brazennose st., Manchester. Paines & Co., for Hall & Son, Manchester, solers to liquidator.

NEW FRENCH FLAGSTAFF GOLD MINING CO., LIMITED (IN LIQUIDATION)—Creditors are required, on or before Sept. 12, to send their names and addresses, and the particulars of their debts or claims, to P. Frotier and E. Kolb, 6, Rue Leonce Reynaud, Paris. Abraham & Co., Tokenhouse yd., solers to liquidators.

PONDERS & BAKER, LIMITED—Creditors are required, on or before Aug. 31, to send their names and addresses, and the particulars of their debts or claims, to Alfred Walter Lyne and George John Hutchings, 94, Clerkenwell rd., Wake & Wild, Barbican, solers for liquidators.

RADCLIFFE COAL CO., LIMITED—Creditors are required, on or before Sept. 1, to send their names and addresses, and the particulars of their debts or claims, to Henry Owen, Collingwood bldgs, Newcastle upon Tyne.

ROGER BRINTON & CO., LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before Sept. 15, to send their names and addresses, and the particulars of their debts or claims, to John Shaw, 66, Coleman st., Stammers, Basinghall st., soler for liquidator.

SCOTTISH AFRICAN TRUST, LIMITED (IN LIQUIDATION)—Creditors are required, on or before Sept. 4 in Europe, and on or before Oct. 22 outside Europe, to send in their names and addresses, and the particulars of their debts or claims, to David Naim Shaw, Finsbury print House.

WASSAUBAST MINES, LIMITED—Creditors are required, on or before Sept. 15, to send in their names and addresses, and particulars of their debts or claims, to Frederick John Warner, 11, Queen Victoria st.

London Gazette.—TUESDAY, AUG. 7.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BARRY PARKS BUILDING CO., LIMITED (IN LIQUIDATION)—Creditors are required, on or before Sept. 1, to send their names and addresses, and the particulars of their debts or claims, to Alfred Akenhead, Bank bldgs, 81 Mary st., Cardiff.

ELLIS, CROWTHER, & ELLIS, LIMITED (IN VOLUNTARY LIQUIDATION)—Any person having any claim must give notice before Aug. 31 to Samuel Crowther, 1, East parade, Leeds.

JOSIAN TYLLEN, LIMITED—Creditors are required, on or before Sept. 13, to send their names and addresses, and the particulars of their debts or claims, to Mr. Edward Warren Tyndall, 86, Colmore row, Birmingham. Whetstone & Frost, Leicester, solers for liquidators.

PARTINGTON STORES, LIMITED—Creditors are required, on or before Sept. 10, to send their names and addresses, and the particulars of their debts or claims, to Mr. Fred Artowsmith, King st., Wigan. Bridge, Wigan, soler for liquidator.

WESTERN CANADA PULP AND PAPER CO., LIMITED—Creditors are required, on or before Oct. 1, to send their names and addresses, and the particulars of their debts or claims, to Edward Holt, 151-4, Dashwood House, New Broad st.

UNLIMITED IN CHANCERY.

WHEAL GRENVILLE MINING CO.—Creditors are required, on or before Sept. 15, to send their names and addresses, and the particulars of their debts or claims, to William Stirling, 18, Finsbury circus.

Creditors' Notices.

Under Estates in Chancery.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, July 27.

STORRS, JACOB, Mount View rd, Stroud Green Aug 31 Marmor (Lim.) v Gunn, Joyce, J. Nowall, West st, Finsbury circus

London Gazette.—TUESDAY, July 31.

BUSHELL, BENJAMIN COLLARD, Felcourt, East Grinstead Sept 10 Bushell v Bushell, Backley, J. Knockner, Sevenoaks

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, July 27.

ARTHUR, ANNIE, Newcastle upon Tyne Aug 10 Arnott & Co, Newcastle on Tyne
 ASHVELL, FRED, Harne Bay Sept 5 Taylor & Taylor, New Broad st
 BAIL, RICHARD, Landport, Portsmouth Sept 1 Allen, Portsmouth
 BATH, JOSE, Wellington st, Covent garden Aug 31 Button & Co, Henrietta st, Covent garden
 BEDDORS, THOMAS HENRY WILLOUGHBY, Aston on Clun, Salop Aug 27 Phillips, Shifnal
 BEKE, JOHN, Ulverstone, Tasmania Sept 7 Sladen & Wing, Delahay st, Westminster
 BENNETT, MARY, Cheltenham Aug 25 Dowson & Co, Surrey st, Victoria embankment
 BOTE, ISAAC WILLIAM, Middlemore, Whitechurch, Devon Sept 14 Chilcott & Chilcott, Tavistock
 BROADBENT, DAVID, Corta, nr Whitechurch, Salop Aug 28 Jackson & Ferrington, Oswestry
 BULL, JAMES WILLIS, Angell rd, Brixton Sept 6 Baileys & Co, Berners st
 BUTT, EDWARD NORTHWAY, Hamilton ter, Maida Vale Aug 30 Reader & Co, Moorgate st
 CAREY, MARY ANNE, Penselwood, Somerset Aug 31 Rutter & Rutter, Wincanton
 CASE, CHARLES, Worthing Aug 24 Hubbard, Beahill on Sea
 CLIVER, GEORGE, Leamington, Warwick Sept 1 Richards, Leamington
 COLVILLE, EMILY MARY, Gt Cumberland pl, Hyde Park Aug 31 Nisbet & Co, Lincoln's inn fields
 COTTAM, ELIZA, Victoria grove, Kensington Aug 31 Kinsey & Co, Bloomsbury pl
 CRITALL, DANIEL PERCY, West Dulwich, Upholsterer Aug 31 Button & Co, Henrietta st, Covent garden
 DEPTON, ALICE, Weston super Mare Sept 5 J H & F W Bere, Weston super Mare
 DYER, MARY CHRISTINA, Burdett rd, Limehouse Aug 31 Stone & Co, Bath
 EVERARD, HELEN MAITLAND, Leamington Sept 19 Maples & Son, Spalding, Lincs
 FLAY, THOMAS SIDNEY MARTIN PUNKE, West Kirby, Chester Aug 31 Hannay & Horton, Liverpool
 FRANCIS, JOHN GRIFFITH WILLIAMS, Haverfordwest, Inspector of Nuisances Aug 15 Jones, Haverfordwest
 GRAY, MARY, Champion hill Sept 15 Wilson & Co, Copthall bldgs
 HALL, THOMAS, Broadway, London Fields, Boot Dealer Sept 10 Churchman & Winsor, Mincing ln
 HARBORD, ELIZABETH, Lorton Park, Cockermouth, Cumberland Aug 27 EVANS & Co, Liverpool
 HEADLEY, ANN, Desford, Leicester Sept 15 Holyoak, Leicester
 HIRST, JOHN, Scarborough Sept 8 Turnbull & Son, Scarborough
 INGRAM, JANE ELIZA, Bayswater Sept 4 Meynell & Blake, Finsbury pvt
 JONES, HENRY CHARLES PRYCE, Wormhill Rectory, nr Sittingbourne Oct 9 Andrew & Co, Gt James st, Bedford row
 JONES, WILLIAM, Shelve, Salop, Farmer Aug 25 How & Son, Shrewsbury
 KIDMAN, JOHN, Hexham, Northumberland Sept 29 Dransfield & Elsdon, Newcastle upon Tyne
 LEECH, FREDERIC EDWARD, Derby, Solicitor Sept 8 Wilson & Co, Copthall bldgs
 MACKEY, DANIEL JAMES, London wall Sept 1 Munns & Longdon, Old Jewry
 MENCK, EDWARD, Hastings Aug 31 Moberley & Wharton, Southampton
 MOORE, MARY JANE HOOKWAY, Exeter Aug 27 Daw & Son, Exeter
 MOOREHEAD, JAMES, Buenos Aires, Argentine Republic Sept 1 Hosack & Simmonds, Broad st House
 NEWTON, MIRIAM, Hartgate Oct 1 Plews, Wakefield
 NOCK, JOSEPH, Halesowen, Worcester, Fruit Merchant Aug 30 Homfray & Co, Halesowen
 OLLIV, HENRY, Manor park, Essex, Cork Cutter Aug 31 Forbes & Son, Mark ln
 PHILLIPOTT, THOMAS, Reigate Aug 31 Mole & Co, Reigate
 RICKETTS, KATHARINE JANE, Wilton cres Aug 25 Beachcroft & Co, Theobald's rd
 RINKER, Deputy Surgeon General THEOBALD, Cheltenham Sept 6 Ticehurst & Co, Cheltenham
 ROBERTS, EMMA, Skensfrith, Mon Aug 4 Gardners & Heywood, Abergavenny
 RYNS, JONATHAN, JP, Eccles, Lancs Sept 8 Dundy & Paterson, Manchester
 STEIN, ELIZABETH, Claverton, Warwick Sept 4 Davies, Leamington
 SULLIVAN, Admiral Sir FRANCIS WILLIAM, KCB, CMG, Seymour st, Portman sq Aug 31 Taylor & Co, Bedford row
 SWALES, JOHN, Skipwith, Yorks, Farmer Nov 1 Parker & Parker, Selby
 TAYLOR, ALBERT SAMUEL, Bingham, Somerset, Shopkeeper Sept 8 Wood, Wington's Somerset
 TEMPLEMORE, HENRY SPENCER Lord, Gt Cumberland pl Sept 1 Bircham & Co, Parliament st
 THOMAS, WILLIAM, Ty Gwalla, Crickhowell Sept 1 Vaughan & Harris, Crickhowell
 THOMPSON, ELIZA, Parting, Lincs Aug 17 Walker & Co, Burgh le Marsh
 TODD, SARAH ELIZABETH, Landdown, Bath Sept 4 Mossman & Co, Bradford
 VAMILLA, WILLIAM ROBERT, St Paul's rd, Canonbury Aug 31 Pownall & Co, Staple inn
 WADSWORTH, GEORGE, Hookley Heath Sept 12 Snow & Atkins, Birmingham
 WAKELIN, ELIZABETH, Colton, Staffs Aug 31 Perry & Co, Birmingham
 WICKHAM, WILLIAM, Brockley Sept 10 Tolhurst & Co, Gravesend

WEINER, AUGUSTUS FREDERICK, Northwick ter, Maida Vale Aug 27 Kearsey & Co, Cannon st
 WILLINGHAM, WILLIAM, Kingston on Hull, Butcher Aug 25 Jackson & Co, Hull
 WILTSHIRE, JOHN, Seend, nr Devizes, Farmer Sept 1 Norris & Hancock, Devizes
 WRIGHT, HENRY, Golspie, North Britain Aug 31 Gadsden & Treherne, Bedford row
 WYNNE, CONSTANTINE WARD, Srinagar Kashmir, India Sept 29 Oliver, Corbet et, Gracechurch st

London Gazette.—TUESDAY, July 31.

ALFORD, FREDERICK STEPHEN, Haverstock hill Sept 17 Robins & Co, Lincoln's inn fields
 ALSTON, HUGH, Clephane rd, Canonbury Sept 11 Houghton & Son, Finsbury pvt
 BAILEY, FRANK, Crawley Sept 1 Francis & Crookenden, New sq, Lincoln's inn
 BANKS, ELLEN, Bradford Sept 1 Bearder, Bradford
 BANKS, THOMAS, Eccles, Lancs Aug 31 Widdows, Leigh, Lancs
 BARROW, ELIZA, Lancaster Aug 27 Hall & Co, Lancaster
 BATHSON, PERCY, Gatesacre, nr Liverpool, Works Manager Aug 31 Bellringer & Co, Liverpool
 BELL, JANET, Stoke upon Trent Aug 31 Holton, Stoke upon Trent
 BERTHEWORTH, JAMES LUKY, Gliddon rd, West Kensington Sept 1 Slack & Co, Queen Victoria st
 CLATER, SUSANNAH, Retford, Notts Sept 29 Mee & Co, Retford
 CLEWIS, HENRY, Biddulph Moor, Staffs, General Dealer Aug 18 Hollinshead, Tunstall
 COOKE, WILLIAM EVANS, Turkey Tump, Llanwales, Henford Aug 21 Humphys & Symonds, Hereford
 CROWLE, JOHN, Phillimore gds, Kensington Sept 1 Slack & Co, Queen Victoria st
 DOBBIE, GEORGE WILLIAM DOBBIE, Woodside, Surrey Aug 31 Garrard-Clarke & Wyatt, Clement's inn
 DOBSON, JAMES, Preston, Furniture Dealer Aug 28 W & J Cooper, Preston
 EDMUNDS, CASWALLON, Pentre, Glam, Colliery Manager Sept 1 Millward, Pentre
 GARNER, THOMAS, Fritwell, Oxford, Architect Sept 15 Lindsay & Co, Ironmonger ln
 GLEADOW, ISABEL, Scarborough Sept 6 Cook & Fowler, Scarborough
 HAIGH, ARMITAGE, Huddersfield, Machine Maker Sept 14 Ramsden & Co, Huddersfield
 HARMER, HENRY FIELDING SHULDRERN, Yapton, Sussex Aug 30 Harmer & Bullock, Gt Yarmouth
 HEALTY, ELIZABETH, Liverpool Aug 31 Gradwell & Co, Liverpool
 HIGGS, MARY EMMA, Cambridge Aug 30 Ellison & Co, Cambridge
 HOLDICROFT, JOSEPH, sen, Longton, Majolica Manufacturer Aug 16 Allerton, Longton
 HOLLENDER, COUNT MAX, Hamilton ter, St John's Wood, Picture Dealer Sept 1 Beyfus & Beyfus, Lincoln's inn fields
 JOHNSON, WILLIAM, Gomersal, Yorks Aug 30 Cadman & Co, Gomersal, nr Leeds
 JONES, EDMUND, Lincoln, Railway Carriage Inspector Aug 13 Toynbee & Co, Lincoln
 LLOYD, CHARLES ATLIFF, Machen, Mon Sept 1 Wade & Son, Newport, Mon
 LUTLEY, EMMA, Heavitree, Exeter Sept 7 Hole & Pugsley, Tiverton
 LYNE, WILLIAM JOHN, Copthall av Sept 11 Cook, Broad st bldgs, Liverpool st
 MAIN, JULIA ANN, Gt Brington, Northampton Aug 27 Bassett & Boucher, Rochester
 MAINWARING, JOHN GORDON, New Cross rd Sept 4 Dabbs & Son, Bartlett's bldgs, Holborn circus
 MALLAT, ROY HENRY FRANCIS, Eastbourne Sept 29 Arnold & Son, New et, Lincoln's inn
 MORTIMER, MATTHEW, Walton, Liverpool Aug 31 Gradwell & Co, Liverpool
 NOEL, HENRY, Camden rd, Glass Merchant Sept 12 Maskell & Nisbet, John st, Bedford row
 NOLAN, JAMES FREDERICK, Boscombe, Hants Oct 1 E A Nolan, Hursington st, Dublin
 PARKER, JOHN, Bamford, Joiner Aug 31 Allen, Sheffield
 PILLEY, ANNE, Boston, Lincs Sept 28 Pilley & Mitchell, Bedford row
 PRICE, ARTHUR, Rickmansworth, Solicitor Aug 11 Price & Toobell, John st, Gray's inn
 RHYS, HAMELIN JAMES, Ludlow, Salop, Licensed Victualler Aug 23 Weyman & Co, Ludlow, Salop
 RIDGER, EDWARD BEAR, Onslow gds, South Kensington Aug 29 Jenkyn & Son, Lincoln's inn fields
 ROHLDERER, JOHN LEONARD, West Kirby, Cheshire Aug 31 Woolcott & Co, West Kirby, Cheshire
 SAGAR-MUGGRAVE, JOHN MUGGRAVE, Shadwell, Yorks, Brewer Aug 14 Simpson & Co, Leeds
 SAXTON, ANNE, Wakefield Sept 8 Brown & Co, Wakefield
 SCHOFIELD, THOMAS, Rochdale, Gardener Sept 1 Wiles & Thompson, Rochdale
 SHARPE, SARAH, Liverpool Aug 31 Woolcott & Co, West Kirby, Cheshire
 SHURRY, CHARLES, Hind et, Fleet st, Publisher Sept 30 Gush & Co, Finsbury circus
 SMITH, JOSEPH GILLOTT, Leeds, Innkeeper Sept 10 Stott, Leeds
 SWINDLEHURST, ELIZABETH, Preston Aug 11 Craven, Preston
 TANELEY, GEORGE, Harborne, Birmingham, Fishmonger Sept 10 Frost, Birmingham
 TAYLOR, ELIZABETH ANN, Lytham, Lancs Aug 27 Wright & Co, Bradford
 TRAIL, REBECCA, Furlong rd, Islington Sept 10 Paterson & Co, Breame bldgs, Chancery ln
 TURNER, FANNY ELIZABETH, Holmfirth, Yorks Sept 4 Smith & Co, Sheffield
 WESTON, GEORGE, Calne, Wilts, Builder Aug 15 Henly, Calne, Wilts
 WRIGHT, ALFRED, Twickenham Sept 15 Senior & Furbank, Richmond
 WRIGHT, GEORGIANA ELIZABETH, Twickenham Sept 15 Senior & Furbank, Richmond

London Gazette.—FRIDAY, Aug 3.

ARNOLD, HENRY, Hardingsstone, Northampton Sept 1 Phipps, Northampton
 AUBREY, THOMAS, St Dunstan's hill, Ship Broker Sept 30 Keen & Co, Carter ln
 BARTLETT, GEORGE ALBERT, Bristol Sept 12 Marsden & Co, Old Cavendish st, Cavendish sq
 BRANDHAM, PHILLIS, Horwase, Yorks Sept 3 Woodhouse & Chambers, Hull
 BRUNER, JOHN LLOYD, Hattow Sept 10 Sole & Co, Aldermanbury
 CHISLETT, FRANCES, Yovill Sept 5 Woodforde, Castle Cary, Somerset
 COTTRELL, JOHN, Mount Pleasant ln, Upper Clapton, Steel Engraver Sept 6 Pearce, Clement's inn, Strand
 CRAIG, GEORGE, Beckenham Sept 15 Wadson & Malleson, Devonshire sq
 DABBY, ROY WILLIAM, Shaftesbury Sept 1 Frame & Co, Gillingham, Dorset
 DAWSON, CHARLES EDWARD, Allendale, Northumberland Aug 25 L C & H F Lockhart, Hexham
 DICKINSON, HERBERT, Kingston upon Hull, Live Stock Agent Oct 9 Matheson & Pearce, Kingston upon Hull

DIXON, WILLIAM, Leeds, Mill Manager Sept 3 Harland & Ingham, Leeds
 DRUMMOND, MARTHA, Croydon Sept 10 Stones & Co, Finsbury circus
 FARMILION, GEORGE, Marchfield gds, Hampstead Sept 1 Boulton & Co, Northampton sq
 GILL, GEORGE, Beckwithshaw, Yorks, Farmer Sept 1 Kirby & Son, Harrogate
 HALL, JOHN, Bury, Licensed Victualler Sept 11 Butcher & Barlow, Bury
 HALL, PETER, Kingsley, Chester, Farmer Oct 1 Burton & Wardle, Runcorn
 HODSON, DOBNEY, Horsens, Yorks Sept 3 Woodhouse & Chambers, Hull
 JOHNSON, SAMUEL, Albert Embankment Sept 12 Fox & Co, Victoria st, Westminster
 KAINER, ARTHUR EDWARD, Lightcliffe, Halifax, Bank Inspector Sept 5 Rhodes & Evans, Halifax
 KEAR, THOMAS VARKER, Truro Aug 31 Mattrack & Co, Truro
 LITTLE, HELEN MATILDA, Cheltenham Sept 15 Hyde & Sons, Worcester
 MADIGAN, ANNIE, Attercliffe, Sheffield, Scrap Dealer Aug 28 Neal, Sheffield
 MARTIN, ELLEN ANN FELSTRAID, Carlhowes rd, Camden sq Sept 15 Price & Sons, Walbrook
 MITCHELL, JOSEPH, Weston in Gordano, Somerset, Farmer Glyde, Bristol
 PACK, WILLIAM ROBERT, Kingston on Thames, Licensed Victualler Aug 31 Sherrard & Sons, Gresham st
 PAIN, HUMPHREY, Llangwstelin, Carmarvon Sept 29 Porter & Co, Conway
 PHILLIPS, EDITH WITHIELL, Tanbridge Wells Sept 12 Marsden & Co, Old Cavendish st, Cavendish sq
 POWELL, WILLIAM AUSTIN, Boksburg, Transvaal Colony Aug 9 Morgan & Co, Pontypridd
 PRIESTLEY, ELIZABETH, Halifax Sept 1 Pickles, Halifax
 ROBERTS, JOHN, Waterloo, Lancs, Cotton Dealer Sept 1 Layton & Co, Liverpool
 ROBINSON, JOSEPH, Almsger, Chester Sept 4 Mayer & Nelson, Burslem
 ROBINSON, WILLIAM, Redcar, York, Joiner Sept 5 Sill, Middlesbrough
 SCUTE, CHARLOTTE MATILDA, Cadogan pl Sept 16 Burch & Co, Spring gds
 SINCLAIR, ELIZABETH, St Anne's on the Sea, Lancs Sept 30 A & G W Fox, Manchester
 SMITH, AMELIA, Stafford Aug 17 Burke & Pickering, Stafford
 SMITH, ANN, Reading Sept 15 Sarjeant & Gosling, Reading
 SPEDDING, JAMES, Ulverston, Lancs, Maltster Sept 1 Hart & Co, Ulverston
 SWAILER, GEORGE CHABOT, Beverley, Yorks, Nurseryman Sept 30 Crust & Co, Beverley
 TAYLOR, JOHN, Evelyn st, Deptford, Butcher Sept 7 Hawks & Co, Borough High st, Southwark
 THORNTON, ALFRED HORACE, Windsor Aug 31 Last & Goodford, Windsor
 TONG, WILLIAM SQUIRE, North Fitzroy, Victoria, Land Owner Sept 15 Sladen & Wing, Delahay st, Westminster
 WARD, SAMUEL FROBIS, Edgbaston, Birmingham Aug 31 Lane & Co, Birmingham
 WYNN, LUCY, Maidstone Sept 14 Day, Maidstone

London Gazette.—TUESDAY, AUG. 7.
 ARMITAGE, SAMUEL, Pendleton, Salford, Lancs, Manufacturer Sept 18 Sale & Co, Manchester
 ATTWATER, HARRIETT EMILY ALICE, Wallington Sept 7 Bridgman & Co, College hill, Cannon st
 BISHOP, BARONESS LOUISA MARION VOX, Hove, Brighton Oct 24 Ridsdale & Son, Gray's inn sq
 BOURNE, SARAH ISABELLA, Park rd, North Acton Sept 7 Engall & Crane, Acton
 BRIDGES, DR JOHN HENRY, Park pl gds, Paddington, MB, FRCP Aug 25 Bird & Bird, Gray's inn sq
 COOK, GEORGE RAMSDALE, Hesse, Yorks Aug 31 Martinson, Hull
 ELMHIRST, REV ROBERT, Farnham Lodge, nr Knarsborough Sept 10 Hickmott & Co, Rotherham
 FLAVELL, EMMA, Leicester, Stonemason Sept 12 Storey, Leicester
 FUSSELL, ADAM, Thayer st, Manchester sq Sept 10 Lithgow, Wimpole st
 GRIFFITHS, MARGARET, Gelly, Treflan, Cardigan Sept 1 Roberts & Evans, Aberystwyth
 JARAH, JOHN, Scarborough, Building Contractor Sept 11 W & W S Drawbridge, Scarborough
 LEYEN, JAMES, Cobham, Surrey, Butcher Sept 3 Sherrard & Sons, Gresham st
 MACARTNEY, SIR HALLIDAY, KCMG, Harley pl, Marylebone Sept 17 Stephenson & Co, Lombard st
 MATTHEWS, GEORGE, Johannesburg, South Africa, Miner Sept 3 Jones & Co, Liverpool
 MOORE, MICHAEL MILLER, Hove, Sussex, Merchant Sept 15 Linklater & Co, Bond st, Walbrook
 NICOLLIS, HANNAH MARGARET, Pocklington, Yorks, Hotel Proprietress Sept 1 Powell, Pocklington
 PARKER, ELLER, Liverpool Sept 7 Bremner & Co, Liverpool
 PARKER, JOSEPH, Winterley, Chester Sept 13 Bygott & Sons, Sandbach, Cheshire
 PARKER, THOMAS, Nottingham, Hairdresser Sept 15 Martin & Sons, Nottingham
 PERKINS, CHARLES, Coldstream, Northumberland Sept 3 Griffith & Co, Newcastle upon Tyne
 SHORE, SIMON, Dudley, Carpenter Sept 1 Wright, Dudley
 SLACK, JOSEPH, Rotherham, Yorks, Licensed Victualler Sept 10 Hickmott & Co, Rotherham
 STEWART, JOHN, Scarborough, Baker Sept 11 W & W S Drawbridge, Scarborough
 THORNE, CORNELIUS, Sidcup Sept 17 Stephenson & Co, Lombard st
 TOMLINSON, JOHN, Nottingham, Lace Dresser Sept 14 Walker & Hanson, Nottingham
 TOMS, FRANCIS WEATHERDON, Parkstone, Dorset Sept 20 S W Toms and W H F Hale, Bush in Cannon st
 WALL, ANNE, Grassington, nr Skipton in Craven, Yorks Sept 1 Horner & Sampson, Bradford
 WARING, SAMUEL, Dudley, Tailor Sept 1 Wright, Dudley
 WATTS, LUCY ANNE, Henbridge, Somerset Sept 15 Tucker, Bath
 WITHALL, ELIZABETH MARY, Romsey, Southampton Sept 29 Biggs-Roches & Co, Lincoln's inn fields

Bankruptcy Notices.

London Gazette.—FRIDAY, AUG. 3.

RECEIVING ORDERS.

ANDREW, MARY ANN, and ELIZABETH ANN ANDREW, Oldham, Grocers Oldham Pet July 28 Ord July 28
 ATKINSON, GEORGE, Gt Grimsby, Fish Merchant Gt Grimsby Pet July 31 Ord July 31
 BENSON, HENRY, Bradford High Court Pet July 4 Ord July 31
 BENTLEY, JOHN SHIPLEY, Yorks, Commission Agent Bradford Pet July 30 Ord July 30
 BLOOM, ROBERT, Burslem, Staffs, Butcher Hanley Pet July 31 Ord July 31
 CAMPBELL, JAMES FITCHER, Birmingham, Baker Birmingham Pet July 31 Ord July 31
 CROFT, FREDERICK, Gt Grimsby, Storeman Gt Grimsby Pet Aug 1 Ord Aug 1
 CROSSLAND, WILLIAM, Elmsland, Yorks, Fruiterer Halifax Pet July 31 Ord July 31
 DUNBAR, WILLIAM ROLAND, Huxton, Lancs, Butcher Liverpool Pet Aug 1 Ord Aug 1
 EVANS, WILLIAM, Gainsborough Stockton on Tees Pet July 31 Ord July 31
 FARMER, JOHN STEPHENS, Bury st, Bloomsbury High Court Pet June 8 Ord July 31
 GREAVES, ROBERT, Sheffield, Manufacturer's Clerk Sheffield Pet July 30 Ord July 30
 GROVES, CHARLES WILLIAM, Collingham, Yorks, Innkeeper York Pet July 30 Ord July 30
 HALL, JOHN CHARLES BAXTER, Wood Nook, Mordwood, Leeds Leeds Pet May 23 Ord July 30
 HANLEY, RICHARD, Bootle, Lancs, Coal Merchant Liverpool Pet July 30 Ord July 30
 HARRIS, D. BROMWICK sq, Clerk High Court Pet July 3 Ord July 30
 HAWKINS, JAMES, Heywood, Lancs, Saddler Bolton Pet June 22 Ord July 31
 HILTON, THOMAS, Aspell, Lancs, Grocer Wigan Pet July 25 Ord July 31
 JAMES, AMELIA FRANCES, Bridgewater, Confectioner Bridgewater Pet July 30 Ord July 30
 JEFFERY, FREDERICK CHARLES, Northumberland av, Stock Broker High Court Pet May 18 Ord Aug 1
 JONES, DAVID, Aberystwyth, Sweet Vendor North Pet July 25 Ord July 31
 LEWIS, GEORGE SAMUEL, Farnworth, Widnes, Draper Liverpool Pet Aug 1 Ord Aug 1
 LOVELL, EDWARD, Lillingdon, Clerk High Court Pet July 10 Ord Aug 1
 MELLOR, THOMAS ALEXANDER, Manton, Manchester, Jeweller Manchester Pet Aug 1 Ord Aug 1
 MERRICK, THOMAS HOWELL, Tailor, Fort Talbot, Glam, Grocer North Pet July 30 Ord July 30
 MILLER, FRANK, Dunbligh st, Belgrave rd High Court Pet July 9 Ord Aug 1
 PARSONS, SARAH ANN, Ballater rd, Brighton High Court Pet July 16 Ord Aug 1
 PEARSON, VIRGINIA, Knightsbridge High Court Pet July 2 Ord July 31

PIKE, WILLIAM CHRISTOPHER, East Bedford, Notts, Licensed Victualler Lincoln Pet Aug 1 Ord Aug 1
 POTTON, WALTER, Leyton High Court Pet July 30 Ord July 30
 RAMSEY, HARRY WILLIAM, Hertford, Butcher Hertford Pet July 30 Ord July 30
 ROBERTS, JOHN OWEN, Glencastle rd, Streatham, Commission Traveller Wandsworth Pet Aug 1 Ord Aug 1
 ROBINSON, THOMAS, Loselle, Birmingham, Cycle Accessory Manufacturer Birmingham Pet July 18 Ord July 31
 ROWSON, GEORGE HARRY, Gt Grimsby, Tobaccoist Gt Grimsby Pet Aug 1 Ord Aug 1
 SATER, JOHN, Shaftesbury av High Court Pet June 1 Ord July 30
 SCOTT, ARCHIBALD EDWARD, Mapesbury rd, Brondesbury, Ship Broker High Court Pet June 19 Ord July 30
 SEARLE, AUGUSTUS GEORGE, Rugby, Warwick, Farmer Coventry Pet July 30 Ord July 30
 SETTER, ANDREW MARSHALL, Llanymyne, Glam, Teacher of Music Pontypridd Pet July 31 Ord July 31
 SMITH, CHARLES WILLIAM, Glensford, Suffolk, Hawker Colchester Pet July 11 Ord July 31
 SPARKS, SAMUEL JAMES, Eastchurch, Isle of Sheppey, Kent, Butcher Rochester Pet July 31 Ord July 31
 STAIRMAN, JOHN THOMAS, Laisterdyke, Bradford, Blacksmith Bradford Pet July 31 Ord July 31
 STEWARD, FREDERICK WILLIAM, Eye, Suffolk, Pork Butcher Ipswich Pet July 30 Ord July 30
 STURMAN, HENRY, Blackheath, Rowley Regis, Staffs, Fruit Salesman Dudley Pet July 30 Ord July 30
 THOMAS, JAMES, Llandilo, Carmarthen, Bootmaker Carmarthen Pet Aug 1 Ord Aug 1
 TURNER, HUBERT CAIRNS, Reading, Stationer Reading Pet July 31 Ord July 31
 WALLINGTON, JOHN, Leekhamptead, Bucks, Farmer Banbury Pet July 31 Ord July 31
 WALKER, JAMES, jun, Short Heath, Wolverhampton, Stampers Wolverhampton Pet July 31 Ord July 31
 WALL, WILLIAM, Tipton, Staffs, Water Works Meter Inspector Dudley Pet July 31 Ord July 31
 WHITAKER, MOSES, Dewsbury Dewsbury Pet July 30 Ord July 30

FIRST MEETINGS.

ALLEN, GEORGE EDWARD, Mountain Ash, Glam, Cab Proprietor Aug 13 at 3 125, High st, Merthyr Tydfil
 BENSON, HENRY, Bradford, Tobacco Merchant Aug 17 at 11 Bankruptcy bldgs, Carey st
 BENTLEY, JOHN SHIPLEY, Yorks, Commission Agent Aug 18 at 3 Off Rec, 25, Tyndal st, Bradford
 BRISLEY, GEORGE, Dover, Builder Aug 13 at 12 Off Rec, 6, Castle st, Canterbury
 BROOKS, JOHN WILLIAM, Eccles, Lancs, Plasterer Aug 13 at 230 Off Rec, Byrom st, Manchester
 BURN, WILLIAM EDWARDS, Calne, Wils, Cabinet Maker Aug 13 at 11 Off Rec, 28, Regent circus, Swindon
 CHANDLER, ARTHUR, Birmingham, Cycle Manufacturer Aug 16 at 11 191, Corporation st, Birmingham
 CHARLTON, WILLIAM JAMES, and HARRY JONES, Longton, Wands, Electrical Engineers Aug 17 at 11.30 Off Rec, King st, Newcastle, Staffs
 COAD, HERBERT JOHN LUTWORTH, and GEORGE MUTTON, Banbury av, Finchley, Builders Aug 14 at 12 14, Bedford row

DAVIES, JOHN EDWARD, Falmouth, Baker Aug 14 at 1 Off Rec, Bowconway st, Truro
 DEARLE, ALFRED THOMAS, Reading, Commercial Traveller Aug 21 at 12 Queen's Hotel, Reading
 ELLIS, SAMUEL JOHN HASTINGS, Cobridge, Staffs, Photographer Aug 17 at 12 Off Rec, King st, Newcastle, Staffs
 FAIRBANK, CHARLES, Hay Mills, Birmingham, Builder Aug 13 at 11 191, Corporation st, Birmingham
 GEE, THOMAS, Birmingham, China Dealer Aug 15 at 11 191, Corporation st, Birmingham
 GRAY, ISAAC, Hazelsbury Bryan, Dorset, Horse Dealer Aug 14 at 2 Off Rec, City chambers, Catherine st, Salisbury
 GROVES, CHARLES WILLIAM, Collingham, Yorks, Innkeeper Aug 14 at 230 Off Rec, The Red House, Duncombe pl, York
 HALL, PERCY CHARLES, Old Hill, Staffs, Builder Aug 13 at 11 Off Rec, 109, Wolverhampton st, Dudley
 HANDLEY, RICHARD, Bootle, Lancs, Coal Merchant Aug 11 at 11 Off Rec, 35, Victoria st, Liverpool
 HAZELL, GEORGE JAMES, Thorpe ss Andrew, Norfolk, Real Broker Aug 13 at 12.30 Off Rec, 8, King st, Norwich
 HEAD, JOHN HENRY, Dimes, Norfolk, Licensed Victualler Aug 15 at 2 36, Princess st, Ipswich
 JONES, DAVID JOHN, Aberystwyth, Cardigan Aug 31 at 12.45 Town Hall, Aberystwyth
 LANGTON, SIDNEY REEVE, Hove, Sussex, Brewer Aug 14 at 12 Off Rec, 4, Pavilion bldgs, Brighton
 MAKOVEY, W & G, Leman st, Whitechapel, Woollen Merchants Aug 16 at 1 Bankruptcy bldgs, Carey st
 MORRIS, ANN, Salford, Lancs, Milliner Aug 11 at 11.30 Off Rec, Byrom st, Manchester
 PEARSON, VIRGINIA, Knightsbridge Aug 15 at 12 Bankruptcy bldgs, Carey st
 PENNEY, WILLIAM, Ramsgate, Fish Salesman Aug 11 at 10 Off Rec, 66, Castle st, Canterbury
 PEPPER, ANTHONY, Fen End, Norfolk, Carpenter Aug 16 at 10.15 Court House, King's Lynn
 PERCIVAL, JOHN THOMAS, Chester, Draper Aug 13 at 12 Croyde chmbr, Eastgate row, Chester
 PORTER, CHARLES HENRY, Walton, Liverpool, Traveller Aug 14 at 12 Off Rec, 35, Victoria st, Liverpool
 POTTON, WALTER, Leyton Aug 14 at 11 Bankruptcy bldgs, Carey st
 REES, EVAN MORGAN, Treodryhiw, Glam, Butcher Aug 14 at 3 125, High st, Merthyr Tydfil
 RUSSELL, FANNIE, Llanfairfach, Carmarvon, Licensed Victualler Aug 13 at 2.30 British Hotel, Bangor
 SAWYER, HANNAH WAKEFIELD, Cab Proprietress Aug 13 at 11 Off Rec, 6, Bond ter, Wakefield
 SATER, JOHN, Shaftesbury av, Assistant Manager Aug 11 at 12 Bankruptcy bldgs, Carey st
 SCOTT, ARCHIBALD EDWARD, Mapesbury rd, Brondesbury, Shipbroker Aug 15 at 11 Bankruptcy bldgs, Carey st
 SCATTER, JOSEPH, Nelson, Lancs, Twister Aug 13 at 11 Off Rec, 14, Chapel st, Preston
 SMITH, CHARLES WILLIAM, Glensford, Suffolk, Hawker Aug 15 at 2.15 35, Princess st, Ipswich
 SPIKES, HARRISON, Marham, Norfolk, Grocer Aug 16 at 10.45 Court House, King's Lynn
 STAIRMAN, JOHN THOMAS, Laisterdyke, Bradford, Blacksmith Aug 15 at 3.00 Off Rec, 20, Tyndal st, Bradford

STEWART, FREDERICK WILLIAM, Eye, Suffolk, Pork Butcher Aug 15 at 2.30 36, Princess st, Ipswich
 TERRY, ERNEST, Blackburn, Painter Aug 13 at 10.30 Off Rec, 14, Chapel st, Preston
 WILKINS, WILLIAM THOMAS, Ipswich, Motor Engineer Aug 15 at 11 36, Princess st, Ipswich
 WILKINS, ALFRED, Minister in Sheppey, Kent, Builder Aug 15 at 11.30 115, High st, Rochester
 WILSON, GEORGE, Levenshulme, Lancs, Coal Merchant Aug 11 at 11 Off Rec, Byrom st, Manchester

ADJUDICATIONS.

ANDREW, MARY ANN, and ELIZABETH ANN ANDREW, Oldham, Grocers Oldham Pet July 25 Ord July 25
 ATKINSON, GEORGE, Gt Grimsby, Fish Merchant Gt Grimsby Pet July 31 Ord July 31
 BERRY, HENRY, Liverpool, General Contractor Liverpool Pet July 28 Ord July 31
 BENTLEY, JOHN, Snipley, Yorks, Commission Agent Bradford Pet July 30 Ord July 30
 BERRY, GEORGE MORRISON, Moorgate st, Company Promoter High Court Pet May 3 Ord July 31
 BLOOM, ROBERT, Burnley, Staffs, Butcher Hanley Pet July 31 Ord July 31
 BROWN, THOMAS, and GEORGE BROWN, Pembroke Dock, Builders Pembroke Dock Pet July 17 Ord July 30
 CROFT, FREDERICK, Gt Grimsby, Storeman Gt Grimsby Pet Aug 1 Ord Aug 1
 CROSBY, WILLIAM, Eiland, Yorks, Fruiterer Halifax Pet July 31 Ord July 31
 DICKER, THOMAS GEORGE, Exeter, Fruiterer Exeter Pet July 2 Ord Aug 1
 DUNBAR, WILLIAM ROLAND, Hutton, Lancs, Butcher Liverpool Pet Aug 1 Ord Aug 1
 EVANS, WILLIAM, Guisborough Stockton on Tees Pet July 31 Ord July 31
 GERRARD, ROBERT, Sheffield, Manufacturer's Clerk Sheffield Pet July 30 Ord July 30
 GERRARD, TOM, New King's rd, Fulham, Grocers High Court Pet July 19 Ord July 30
 GREENWATER, JOSEPH, Sidney sq, Sidney st, Mile End, Tailor High Court Pet June 20 Ord July 31
 GROVES, CHARLES WILLIAM, Collingham, Yorks, Innkeeper York Pet July 20 Ord July 31
 HODGINS, HENRY, Whitton Park, Hounslow, Fruit Salesman Brentford Pet July 5 Ord July 28
 HOW, GEORGE, East Sheen, Builder Wandsworth Pet March 9 Ord Aug 1
 JAMES, AMELIA FRANCES, Bridgwater, Confectioner Bridgwater Pet July 30 Ord July 30
 JONES, DAVID, Aberavon, Glam, Sweet Vender Neath Pet July 31 Ord July 31
 JONES, DAVID JOHN, Aberystwyth, Cardigan Aberystwyth Pet July 23 Ord Aug 1
 LAMOTON, SIDNEY HENRY, Hove, Sussex, Brewer Brighton Pet July 28 Ord July 31
 LEWIS, GEORGE SAMUEL, Farnworth, Widnes, Lancs, Clothier Liverpool Pet Aug 1 Ord Aug 1
 LEWIS, THOMAS, Llanelly, Carmarthen, House Furnisher Carmarthen Pet 4 Ord Aug 1

MERCHANT, THOMAS HOWELL, Talbach, Port Talbot, Grocer Neath Pet July 30 Ord July 30
 MOIR, ALEXANDER MITCHELL, Cannon st High Court Pet May 29 Ord July 31
 MOIR, JAMES, Fenchurch st, Timber Merchant High Court Pet July 19 Ord Aug 1
 PIKE, WILLIAM CHRISTOPHER, East Retford, Notts, Licensed Victualler Lincoln Pet Aug 1 Ord Aug 1
 POTTON, WALTER, Lea Bridge rd, Leyton High Court Pet July 30 Ord July 30
 ROSS, MORRIS, Gt Grimsby, Furniture Dealer Gt Grimsby Pet July 5 Ord Aug 1
 ROWSON, GEORGE HARRY, Gt Grimsby, Tobaccoist Gt Grimsby Pet Aug 1 Ord Aug 1
 SEARLE, AUGUSTUS GEORGE, Rugby, Warwick, Farmer Coventry Pet July 30 Ord July 30
 SETTER, ANDREW MANSELL, Llanymydd, Glam, Teacher of Music Pontypool Pet July 31 Ord July 31
 SIDWAY, WILLIAM, Quarry Bank, Staffs, Draper Stourbridge Pet July 10 Ord July 30
 SPARKS, SAMUEL JAMES, Eastchurch, Isle of Sheppey, Kent, Butcher Rochester Pet July 31 Ord July 31
 STAIRMAN, JOHN THOMAS, Lalesterdyke, Bradford, Blacksmith Bradford Pet July 31 Ord July 31
 STEWARD, FREDERICK WILLIAM, Eye, Suffolk, Pork Butcher Ipswich Pet July 30 Ord July 30
 STURMAN, HENRY, Blackheath, Bowley Regis, Staffs, Fruit Salesman Dudley Pet July 30 Ord July 30
 THOMAS, Llandilo, Carmarthen, Bookmaker Carmarthen Pet Aug 1 Ord Aug 1
 VEALE, JOHN, Exeter, Licensed Victualler Exeter Pet June 27 Ord July 28
 WALKER, JAMES, jun, Short Heath, Wolverhampton, Stamper Wolverhampton Pet July 31 Ord July 31
 WALL, WILLIAM, Tipton Staffs, Waterworks Meter Inspector Dudley Pet July 31 Ord July 31
 WHITAKER, MOSES, Dewsbury Dewsbury Pet July 30 Ord July 30

London Gazette.—TUESDAY, Aug. 7.

RECEIVING ORDERS.

ARELL, WILLIAM TRAILL, Wakefield, Plumber Wakefield Pet Aug 2 Ord Aug 2
 BARRATT, WILLIAM, and DAVID BARRATT, Northampton, Boot Factors Northampton Pet Aug 2 Ord Aug 2
 BENNETT, JAMES, Blakeney, Glos, Farmer Gloucester Pet July 31 Ord July 31
 BERRY, RICHARD, St Helens, Lancs, Fruiterer Liverpool Pet Aug 2 Ord Aug 2
 BRYAN, GEORGE REGINALD, and ERNEST JAMES BRYAN, Chertsey, Oil and Colormen Kingston Pet Aug 1 Ord Aug 1
 CLARKE, ROBERT, Hatherleigh, Devon, Bootmaker Plymouth Pet Aug 3 Ord Aug 3
 CLIFF, HARRY, Thornbury, Bradford, Stuff Merchant Bradford Pet July 3 Ord Aug 2
 DILLERY, JOHN SAMUEL, Northfleet, Kent, Baker Rochester Pet Aug 3 Ord Aug 3
 EVANS, CHARLES EDWARD, Chatsworth rd, Clapton, Medical Practitioner High Court Pet Aug 4 Ord Aug 4

GOODALL, JOSHUA, High Holborn, Commission Agent High Court Pet Aug 2 Ord Aug 2
 GOULT, WILLIAM JAMES, East's Court rd, Hodder High Court Pet Aug 4 Ord Aug 4
 GRAVES, ALGERNON, Sussex mans, South Kensington High Court Pet July 6 Ord Aug 3
 GREGORY, EDWIN, Kilburn ln, West Kilburn, Butcher High Court Pet Aug 4 Ord Aug 4
 HALL, GEORGE BENJAMIN, Lancaster rd, Stroud Green High Court Pet Oct 6 Ord June 18
 HARRISON, C FAYON, St James st High Court Pet July 13 Ord Aug 4
 HYNON, REGINALD, Bracknell, Berks Windsor Pet May 18 Ord Aug 2
 JACKSON, FREDERICK LEMARE, Gt Marlow, Bucks, Licensed Victualler Aylesbury Pet Aug 3 Ord Aug 3
 LAUCHLAN, CHARLES A, Southside, Clapham Common, Physician Wandsworth Pet July 18 Ord Aug 2
 MORFORD, EUSTACE, Shepton Mallet, Somerset, Veterinary Surgeon Wells Pet Aug 2 Ord Aug 2
 ROSENBERG, HARRIS, Shore rd, Hackney, Estate Agent High Court Pet May 9 Ord Aug 3
 THORNE, JAMES WILLIAM, Wednesbury, Greengrocer Walsall Pet July 31 Ord July 31
 VENNERS, WILLIAM FRANK, Swindon, Grocer Swindon Pet Swindon Aug 2 Ord Aug 2

Amended notice substituted for that published in the London Gazette of July 27:

BURN, WILLIAM EDWARDS, Calne, Wilts, Cabinet Maker. Swindon Pet July 25 Ord July 25

FIRST MEETINGS.

ARELL, WILLIAM TRAILL, Wakefield, Plumber Aug 17 at 11 Off Rec, 6, Bond ter, Wakefield
 BATE, WILLIAM HARCOURT, King's Heath, Worcester, Cashier Aug 16 at 12 191, Corporation st, Birmingham
 BECK, WILLIAM WOLF, Somerset, Motor Repairer Aug 15 at 11.45 Off Rec, 25, Baldwin st, Bristol
 CARTHERN, JOHN, Small Heath, Birmingham Aug 15 at 12 191, Corporation st, Birmingham
 CLARKE, WILLIAM, Manchester, Grocer Aug 15 at 3 Off Rec, Byrom st, Manchester
 CLIFF, HARRY, Thornbury, Bradford, Stuff Merchant Aug 16 at 3 Off Rec, 23, Tyndal st, Bradford
 CROSBY, WILLIAM, Eiland, Yorks, Fruiterer Aug 15 at 3 Off Rec, Townhall chambers, Halifax
 DAVIES, EPHRAIM, Coventry, Tailor's Premier Aug 26 at 12 Off Rec, 8, High st, Coventry
 DUNBAR, WILLIAM ROLAND, Hutton, Lancs, Butcher Aug 15 at 2.30 Off Rec, 35, Victoria st, Liverpool
 EVANS, WILLIAM, Guisborough Aug 22 at 3 Off Rec, 8, Albert rd, Middlesbrough
 GOODFELLOW, ALFRED, and HERBERT ALFRED GOODFELLOW, Frome, Coachbuilders Aug 15 at 12.15 Off Rec, 25, Baldwin st, Bristol
 HARRIS, D. Brunswick sq, Clerk Aug 17 at 12 Bankruptcy bldgs, Carey st
 HAWKINS, JAMES, Heywood, Lancs, Saddler Aug 23 at 3 19, Exchange st, Bolton

JORDAN & SONS, LTD.,

COMPANY REGISTRATION AGENTS,

Seal Engravers, Printers, and Publishers,

120 CHANCERY LANE, LONDON, W.C.

Teleggrams: "CERTIFICATE, LONDON."

Telephone: 246 HOLBORN.

NEW COMPANIES REGISTERED.

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TABLE A (Revised, 1906): Being the Regulations for the Management of a Company Limited by Shares published in the *London Gazette* of the 31st July, 1906, in pursuance of the Power conferred on the Board of Trade by Section 71 of the Companies Act, 1862; with Introduction, Notes, and Comments, by D. G. HEMMANT, of the Inner Temple, Barrister-at-Law, and Preface by F. GORE-BROWNE, K.C.

One Copy of the above will be sent on receipt of 1/9 by P.O. or Stamps. Two or more Copies will be sent on receipt of 1/6 for each Copy ordered. A remittance must accompany every order.

JAMES, AMELIA FRANKS, Bridgewater, Confectioner Aug 15 at 12.30 Off Rec, 36, Baldwin st, Bristol
 JOHN, TIMOTHY CLARKE, St Amph, Flint, Baker Aug 15 at 12 Crypt chambers, Eastgate row, Chester
 JOHNSON, EDWIN HAMILTON, Belgrave Aug 16 at 11.30 132, York rd, Westminster Bridge
 JONES, DAVID, Aberystwyth, Glam, Sweet Vendor Aug 17 at 11.30 Off Rec, 31, Alexandra rd, Swansea
 LOMAS, GEORGE, South Normanston, Derby, Labourer Aug 16 at 3 Off Rec, 47, Full st, Derby
 LUCAS, JOHN EDWARD, Bi-pham, nr Blackpool, Schoolmaster Aug 15 at 3 Off Rec, 14, Chapel st, Preston
 MAY, PERCY, Lower Richmond rd, Putney, Confectioner Aug 15 at 11.30 132, York rd, Westminster Bridge
 PARTIDOR, SARAH ANN, Ballister rd, Brixton Aug 17 at 12 Bankruptcy bldg, Carey st
 RATCLIFF, GEORGE, Barnes, Farmer Aug 15 at 12 14, Bedford row
 ROSENBERG, HARRIS, Shore rd, Hackney, Estate Agent Aug 17 at 11 Bankruptcy bldg, Carey st
 RYAN, HERBERT, Margate, Licensed Victualler Aug 16 at 12.30 132, York rd, Westminster Bridge
 SEAR, THOMAS, Bristol, Baker Aug 15 at 12 Off Rec, 20, Baldwin st, Bristol
 SETTER, ANDREW MANSELL, Llwyrpys, Glam, Teacher of Music Aug 15 at 12 135, High st, Merthyr Tydfil
 SPARKS, SAMUEL JAMES, Eastchurch, Isle of Sheppey, Kent, Butcher Aug 20 at 11.30 115, High st, Rochester
 STURMAN, HENRY, Blackheath, Rowley Regis, Staffs, Fruit Salesman Aug 16 at 11 Off Rec, 199, Wolverhampton st, Dudley
 THORNE, JAMES WILLIAM, Wednesbury, Greengrocer Aug 17 at 11 Off Rec, 30, Lichfield st, Wolverhampton
 WALKER, JAMES, jun, Short Heath, Wolverhampton, Stamper Aug 17 at 11.30 Off Rec, 30, Lichfield st, Wolverhampton
 WALL, WILLIAM, Tipton, Staffs, Waterworks Meter Inspector Aug 16 at 11.30 Off Rec, 190, Wolverhampton st, Dudley
 WHITAKER, MORRIS, Dewsbury Aug 15 at 10.30 Off Rec, Bank chambers, Corporation st, Dewsbury
 WOTTON, SAMUEL, jun, Soundwell, Glos, Butcher Aug 15 at 11.30 Off Rec, 26, Baldwin st, Bristol

ADJUDICATIONS.

ABELL, WILLIAM TRAILL, Wakefield, Journeymen Plumber Wakefield Pet Aug 2 Ord Aug 2
 BARRATT, WILLIAM, and DAVID BARRATT, Northampton, Boot Factors Northampton Pet Aug 2 Ord Aug 2
 BENNETT, JAMES, Blakeney, Glos, Farmer Gloucester Pet July 31 Ord July 31
 BENNETT, WILLIAM CHARLES, Synthon on Sea, Baker Chelmsford Pet June 26 Ord Aug 1
 BERRY, RICHARD, St Helen's Lane, Fruitier Liverpool Pet Aug 2 Ord Aug 2
 CLARKE, ROBERT, Hatherleigh, Devon, Bootmaker Plymouth Pet Aug 3 Ord Aug 3
 DILBEW, JOHN SAMUEL, Northfleet, Kent, Baker Rochester Pet Aug 3 Ord Aug 3
 EVANS, CHARLES EDWARD, Chatsworth rd, Clapton, Medical Practitioner High Court Pet Aug 4 Ord Aug 4
 GOODALL, JOSHUA, High Holborn, Commission Agent High Court Pet Aug 2 Ord Aug 2
 GOULT, WILLIAM JAMES, Earl's Court rd, Hosiery High Court Pet Aug 4 Ord Aug 4
 GREGORY, EDWIN, Kilburn ln, West Kilburn, Butcher High Court Pet Aug 4 Ord Aug 4
 HAWSON, MELLIS CLARK, Northallerton, Yorks, Grocer Northallerton Pet July 4 Ord Aug 3
 HAWKINS, JAMES, Heywood, Lancs, Saddler Bolton Pet June 23 Ord Aug 3
 HAWKINS, JOHN, Southsea, Hants, Job Master Portsmouth Pet July 25 Ord Aug 2
 JACKSON, FREDERICK LEMARE, Gt Marlow, Bucks, Licensed Victualler Aylesbury Pet Aug 3 Ord Aug 3
 LEAD, WILLIAM HENRY, Salisbury Hotel bldg, Fleet st, Wine Merchant High Court Pet June 28 Ord Aug 3
 MAKOVER, WOOLLY and GOODMAN MAKOVER, Leman st, Whitechapel, Woolen Merchants High Court Pet July 17 Ord Aug 3
 THORNE, JAMES WILLIAM, Wednesbury, Staffs, Greengrocer Walsall Pet July 31 Ord July 31
 VERNER, WILLIAM FRANK, Swindon, Wilts, Grocer Swindon Pet Aug 2 Ord Aug 2
 WARD, SCOTER, Lowdown, Padey, Yorks, Coal Merchant Bradford Pet June 30 Ord Aug 2
 WESTER, JAMES, Grantham, nr Ripon, Yorks, Grocer Northallerton Pet July 7 Ord Aug 3
 WYATT, JOHN, Bicknacre, nr Chelmsford, Box Manufacturer Chelmsford Pet June 9 Ord Aug 1

ADJUDICATION ANNULLED.

SMITH, GEORGE, Eton, Buckingham, Tailor Windsor Adjud Oct 26, 1905 Annul July 19

SOLICITORS in Bombay Seek Partner for
 One Third Share; premium required £1,400 cash (under one year's income); Applicant should have experience in Advocacy and General Practice and be able to leave England at the end of September, and should state age, experience, and if married. — Apply, 322, "Solicitors' Journal" Office, 27, Chancery-lane, London, W.C.

BAILEY'S OFFICE, 21, Penton-place,
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